

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [X] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY
1b Three-digit plan number (PN): 002
1c Effective date of plan: 07/01/1944
2a Plan sponsor's name (employer, if for a single-employer plan): SOUTHERN INDIANA GAS & ELECTRIC COMPANY
Mailing address (include room, apt., suite no. and street, or P.O. Box): CNP PLAZA, 211 NW RIVERSIDE DRIVE, EVANSVILLE, IN 47708
2b Employer Identification Number (EIN): 35-0672570
2c Plan Sponsor's telephone number: 713-207-1111
2d Business code (see instructions): 221210

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2023) v. 230707

<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p style="color: blue;">THE BENEFITS COMMITTEE OF CENTERPOINT ENERGY, INC.</p> <p style="color: blue;">1111 LOUISIANA ST HOUSTON, TX 77002-5230</p>	<p>3b Administrator's EIN 62-1510005</p> <p>3c Administrator's telephone number 713-207-1111</p>
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<p>4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:</p> <p>a Sponsor's name</p> <p>c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>
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5 Total number of participants at the beginning of the plan year	5	328
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	62
a(2) Total number of active participants at the end of the plan year	6a(2)	57
b Retired or separated participants receiving benefits	6b	152
c Other retired or separated participants entitled to future benefits	6c	55
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	264
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	35
f Total. Add lines 6d and 6e	6f	299
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1C 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SOUTHERN INDIANA GAS & ELECTRIC COMPANY</u>	D Employer Identification Number (EIN) <u>35-0672570</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>41499805</u>
	b Actuarial value	2b	<u>45649785</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>201</u>	<u>25049241</u>
	b For terminated vested participants	<u>65</u>	<u>3614265</u>
	c For active participants	<u>62</u>	<u>15802443</u>
	d Total	<u>328</u>	<u>44465949</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.18 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>878711</u>
	b Expected plan-related expenses	6b	<u>380000</u>
	c Target normal cost	6c	<u>1258711</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
	Signature of actuary	<u>02/20/2025</u>
	<u>GEORGE SANGER</u>	Date
	Type or print name of actuary	<u>23-06326</u>
	<u>AON CONSULTING, INC.</u>	Most recent enrollment number
	Firm name	<u>281-882-1000</u>
	<u>MSC# 17866 P.O. BOX 803507</u> <u>DALLAS, TX 75380</u>	Telephone number (including area code)
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	10668316
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1350857
9	Amount remaining (line 7 minus line 8)	0	9317459
10	Interest on line 9 using prior year's actual return of <u>6.97</u> %	0	649427
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.36</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	218121
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	9748765

Part III Funding Percentages			
14	Funding target attainment percentage	14	80.10 %
15	Adjusted funding target attainment percentage	15	101.85 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.30 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
Totals ▶			18(b)	0	18(c)	0	

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0	
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0	
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21	Discount rate:			
a	Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
		<input type="checkbox"/> N/A, full yield curve used		
b	Applicable month (enter code).....	21b	4	
22	Weighted average retirement age	22	61	
23	Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

Part VI Miscellaneous Items				
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
26	Demographic and benefit information			
a	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27		

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28	Unpaid minimum required contributions for all prior years	28	0	
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0	
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0	

Part VIII Minimum Required Contribution For Current Year				
31	Target normal cost and excess assets (see instructions):			
a	Target normal cost (line 6c).....	31a	1258711	
b	Excess assets, if applicable, but not greater than line 31a	31b	0	
32	Amortization installments:	Outstanding Balance		Installment
a	Net shortfall amortization installment	8919229		861004
b	Waiver amortization installment	0		0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	2119715	
35	Balances elected for use to offset funding requirement	Carryover balance	Prefunding balance	Total balance
		0	2119715	2119715
36	Additional cash requirement (line 34 minus line 35).....	36	0	
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38	Present value of excess contributions for current year (see instructions)			
a	Total (excess, if any, of line 37 over line 36)	38a	0	
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40	Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41	If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021			

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

A Name of plan PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN INDIANA GAS & ELECTRIC COMPANY	D Employer Identification Number (EIN) 35-0672570	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CALLAN LLC

94-2192581

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 17 50	CONSULTANT	95000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

AON CONSULTING

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	ACTUARY	73000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MCCONNELL & JONES, LLP

76-0488832

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	54000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

METLIFE INVESTMENT MANAGEMENT

82-2405817

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	INVESTMENT MANAGER	48000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ALIGHT SOLUTIONS LLC

82-1061233

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64 50 99	RECORDKEEPER	21000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	19	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	TRUSTEE	17000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

TALANCE GROUP, LP

26-1775982

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	ACCOUNTING	15000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

CENTERPOINT ENERGY

74-0694415

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
35 50	PLAN ADMIN	15000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

WELLINGTON TRUST COMPANY

04-2755549

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	INVESTMENT MANAGER	12000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

DIMENSIONAL FUND ADVISORS, LP

22-2370029

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	INVESTMENT MANAGER	5000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ALIGHT SOLUTIONS LLC	99	19
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
EQUIFAX WORKFORCE SOLUTIONS LLC 64-0958101	COMPENSATION RELATED TO PENSION INCOME VERIFICATION SERVICE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
 (complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan <u>PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY</u>	B Three-digit plan number (PN)	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN INDIANA GAS & ELECTRIC COMPANY</u>	D Employer Identification Number (EIN) <u>35-0672570</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CNP ENERGY, INC. MASTER RETIRE TRUST</u>		
b Name of sponsor of entity listed in (a): <u>CENTERPOINT ENERGY, INC.</u>		
c EIN-PN <u>74-0694415-101</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>39467000</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

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b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
A Name of plan PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN INDIANA GAS & ELECTRIC COMPANY	D Employer Identification Number (EIN) 35-0672570

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	41500000	39467000
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	41500000	39467000
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	45000
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	45000
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	41500000	39422000

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		4052000
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4052000

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5589000	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5589000
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)	15000	
(2) Contract administrator fees.....	2i(2)	15000	
(3) Recordkeeping fees.....	2i(3)	21000	
(4) IQPA audit fees.....	2i(4)	54000	
(5) Investment advisory and investment management fees	2i(5)	160000	
(6) Bank or trust company trustee/custodial fees	2i(6)	17000	
(7) Actuarial fees	2i(7)	73000	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	6000	
(11) Other expenses	2i(11)	180000	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		541000
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6130000

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2078000
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **MCCONNELL & JONES LLP**

(2) EIN: **76-0488832**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 534990.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan <u>PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN INDIANA GAS & ELECTRIC COMPANY</u>	D Employer Identification Number (EIN) <u>35-0672570</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-3046063</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	13

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**PENSION PLAN FOR HOURLY EMPLOYEES OF
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY**

FINANCIAL STATEMENTS AS OF JUNE 30, 2024 AND 2023
AND FOR THE YEAR ENDED JUNE 30, 2024
AND INDEPENDENT AUDITOR'S REPORT

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY

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Supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.



INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
Pension Plan for Hourly Employees of Southern Indiana Gas and Electric Company

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of the Pension Plan for Hourly Employees of Southern Indiana Gas and Electric Company (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended June 30, 2024, and the related notes to the financial statements (collectively, the financial statements).

Plan management (Management), having determined it is permissible in the circumstances, has elected to have the audits of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of June 30, 2024 and 2023, and for the year ended June 30, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section:

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (US GAAP).
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that Management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are



required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with US GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect Management's responsibility for the financial statements.

In preparing the financial statements, Management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date that the financial statements were available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.



McConnell Jones

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of US GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with US GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

McConnell & Jones LLP

Houston, Texas
April 4, 2025

**PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	June 30,	
	2024	2023
	<i>(in thousands)</i>	
ASSETS		
Investments held in Master Trust (Note 3)	\$ 39,467	\$ 41,500
Total Assets	39,467	41,500
Accrued liabilities	45	—
Total Liabilities	45	—
Net Assets Available for Benefits	\$ 39,422	\$ 41,500

See accompanying Notes to the Financial Statements.

**PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

Year Ended June 30, 2024

(in thousands)

ADDITIONS

Investment Income:

Net investment gain from plan interest in Master Trust	\$	4,052
Total Additions		4,052

DEDUCTIONS

Administrative expenses		(541)
Benefits paid to Participants		(5,589)
Total Deductions		(6,130)

Decrease in Net Assets Available for Benefits		(2,078)
--	--	----------------

Net Assets Available for Benefits:

Beginning of year		41,500
End of year	\$	39,422

See accompanying Notes to the Financial Statements.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

1. Description of the Plan

The following description of the Pension Plan for Hourly Employees of Southern Indiana Gas and Electric Company (the "Plan") provides only general information. Participants, as defined below, should refer to the Plan document for a more complete description of the Plan's provisions. In the case of any discrepancy between this summary and the Plan document, the Plan document will govern.

(a) General

The Plan is sponsored by Southern Indiana Gas and Electric Company ("SIGECO" or "Plan Sponsor"), a wholly owned indirect subsidiary of CenterPoint Energy, Inc. ("CenterPoint Energy"), and is a defined benefit pension plan subject to provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan covers employees of SIGECO subject to collective bargaining agreements, provided, however, that no such employees first employed or reemployed on or after July 1, 2010, or September 24, 2009 for such employees of the Hoosier Division, may become Participants.

(b) Administration

The Benefits Committee of CenterPoint Energy ("Committee"), appointed by the Board of Directors of CenterPoint Energy, is the administrator of the Plan ("Plan Administrator"). The assets of the Plan are held in the CenterPoint Energy Master Retirement Trust ("Master Trust"), and Northern Trust serves as the Trustee. Participant records are maintained by a third-party recordkeeping firm, and Aon Consulting, Inc. ("Aon") is the Plan's actuary.

(c) Eligibility

No employees hired or rehired on or after July 1, 2010, or September 24, 2009 for Hoosier Division employees, are eligible to participate in the Plan. Prior to being closed to new employees, (1) SIGECO employees, other than Hoosier Division employees, subject to a collective bargaining agreement were eligible to participate in the Plan after attaining 21 years of age and completing 12 months of service with 1,000 hours of service and (2) Hoosier Division employees subject to a collective bargaining agreement were eligible to participate in the Plan upon completion of 1,000 hours of service (100 hours of service for such employees classified as custodian, chart changer, relief clerk, or relief cashier) ("Participants").

(d) Benefits

Except with respect to certain grandfathered Participants, benefits are based on each Participant's cash balance account, which is credited with interest and an annual allocation (pay credit) of 2.5 percent of the Participant's compensation for the Plan year and an additional credit of \$310 per year. Benefits for grandfathered Participants are determined by a formula based on average monthly earnings and credited service, as defined in the Plan's provisions. Certain grandfathered Participants may be eligible for the better of (i) benefits under the formula described above based on average monthly earnings or (ii) benefits under a formula based on specified percentages of earnings for each year, as defined in the Plan's provisions. Further, certain grandfathered Participants are also eligible for an annual credit of \$310 to a cash balance account. All accrued benefits are subject to the limits as prescribed in the Plan document.

Upon retirement, benefits are generally paid out in the form of an annuity; however, Participants may elect to receive a lump-sum distribution in accordance with applicable legal requirements and the provisions of the Plan.

(e) Vesting

All current Participants in the Plan are fully vested.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

(f) Amendment and Termination

Subject to the terms of any applicable collective bargaining agreement, the Plan may be amended or terminated at any time by Vectren, LLC (formerly, Vectren Corporation), the parent company of SIGECO, subject to the approval of CenterPoint Energy. In the event that the Plan terminates, each Participant's accrued benefits accumulated prior to the termination date shall become fully vested and non-forfeitable to the extent then funded. Generally, Plan termination must satisfy the requirements and follow the procedures outlined in ERISA Section 4041.

(g) Guaranteed Benefits

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. Whether all Participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC. The premiums due to the PBGC for such guaranteed benefits are paid by the Trustee out of the funds of the Plan.

(h) Funding Policy

The Plan Sponsor's funding policy is to contribute an amount annually at least equal to the minimum funding requirement and no more than the maximum tax-deductible contribution in accordance with ERISA and Internal Revenue Code of 1986, as amended (the "Code"). Such amount is determined annually by an independent consulting actuary and is certified in an actuarial valuation report.

(i) Plan Expenses

Reasonable expenses of administering the Plan may be paid by the Plan. Generally, expenses incurred in connection with the general administration of the Plan are shown as a separate component in the Statement of Changes in Net Assets Available for Benefits. Certain investment related expenses are included as a component of investment income or loss in the financial statements. Furthermore, Plan expenses that meet the ERISA disclosure requirements are also reported on Schedule C of Form 5500.

(2) Summary of Significant Accounting Policies

(j) Basis of Accounting and Use of Estimates

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in conformity with generally accepted accounting principles in the United States of America ("GAAP"). The preparation of financial statements in conformity with GAAP requires estimates and assumptions that affect the reported amounts as well as certain disclosures. The Plan's financial statements include amounts that are based on management's best estimates and judgments. Actual results could differ from those estimates.

(k) New Accounting Standards

The Plan Sponsor believes that recently adopted and recently issued accounting standards that are not yet effective will not have a material impact on the Plan's financial position or changes in net assets available for benefits upon adoption.

(l) Investment Valuation and Income Recognition

Investments of the Plan are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of the

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

Plan's interest in the Master Trust is based on the Plan's interest in the underlying assets in the Master Trust. See Note 3 for discussion of fair value measurements.

Realized and unrealized gains and losses are based on the value of these investments as of the later of the beginning of the Plan year or at the time of purchase, if purchased during the year, and are reflected in the accompanying Statements of Changes in Net Assets Available for Benefits. Purchases and sales of securities are recorded on a settlement-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Investment income from the Master Trust, which includes interest, dividends and realized and unrealized gains and losses, net of administrative expenses, is allocated to each Plan by the Trustee on a pro rata basis. Brokerage fees are added to the acquisition cost of assets purchased and subtracted from the proceeds of the assets sold.

(m) Risks and Uncertainties

The Plan has investments in equities, fixed income, and other investments. Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates and Participant demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is reasonably possible that changes in these estimates and assumptions in the near future could have a material effect on the financial statements.

(n) Subsequent Events

In preparing the accompanying financial statements, Plan management has reviewed all known events that have occurred after June 30, 2024, and through April 4, 2025, the date the financial statements were available to be issued, for inclusion in the financial statements and notes.

(3) Investment (Certified by Trustee) and Master Trust

The Plan's assets are held by the Master Trust, which holds assets attributable to all defined benefit plans sponsored by CenterPoint Energy and its subsidiaries. Information related to the Plan's investments and investment income as of June 30, 2024 and 2023, and for the year ended June 30, 2024 has been certified by the Trustee as permitted by 29 CFR 2520.103-8 of the Department of Labor rules under ERISA.

The overall investment strategy for the Master Trust is to maintain investments in a diversified portfolio, comprised of primarily equity and fixed income investments, which are further diversified among various asset classes. The diversification is designed to minimize the risk of large losses while maximizing total return within reasonable and prudent levels of risk.

The Plan Sponsor makes contributions to the Master Trust under the terms of the four participating defined benefit plans, inclusive of the Plan, which have a divided interest in the Master Trust. During the reporting period, the Plan Sponsor was in compliance with its funding policy, and no employer contributions were required or made.

The Master Trust had accrued liabilities of \$907 thousand and \$0 as of June 30, 2024 and 2023, respectively. Of this amount, \$45 thousand and \$0 were allocated to the Plan as of June 30, 2024 and 2023, respectively.

Benefit payments, contributions and expenses from the Master Trust are specifically identified for each plan. Investment gains (losses) are allocated to each participating plan on a monthly basis on each plan's divided interest in the Master Trust.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

The following table presents the net assets of the Master Trust and the Plan's divided interest in the Master Trust as of June 30, 2024:

	June 30, 2024	
	Master Trust Balances	Plan's Interest in Master Trust Balances
	<i>(in thousands)</i>	
Investments:		
Cash and cash equivalents	\$ 23,410	\$ 398
U.S. treasuries	158,726	8,074
Corporate bonds – investment grade or above	462,630	6,929
Municipal/provincial bonds	19,352	27
Other government bonds	12,462	382
Mortgage/asset backed securities	13,962	—
Mutual funds and exchange traded funds	27,189	—
Domestic equities	27,961	1,634
Real estate	98,240	—
Common collective trust (CCT) funds and pooled funds	349,352	22,051
Financial derivative instruments	(3,401)	—
Securities received as collateral	96,992	—
Obligation to return securities received as collateral	(96,992)	—
Net transactions pending settlement	(5,563)	(28)
Total investments	\$ 1,184,320	\$ 39,467

The Plan held a 3.3% interest in the Master Trust as of June 30, 2024.

The following table presents the net assets of the Master Trust and the Plan's divided interest in the Master Trust as of June 30, 2023:

	June 30, 2023	
	Master Trust Balances	Plan's Interest in Master Trust Balances
	<i>(in thousands)</i>	
Investments:		
Cash and cash equivalents	\$ 21,639	\$ 298
U.S. treasuries	172,601	7,602
Corporate bonds – investment grade or above	467,138	9,327
Municipal/provincial bonds	25,064	17
Other government bonds	9,738	130
Mortgage/asset backed securities	13,931	—
Mutual funds and exchange traded funds	29,138	—
Domestic equities	28,882	1,834
Real estate	116,126	—
Common collective trust (CCT) funds and pooled funds	362,802	22,034
Financial derivative instruments	(3,438)	—
Securities received as collateral	57,717	—
Obligation to return securities received as collateral	(57,717)	—
Net transactions pending settlement	(3,647)	258
Total investments	\$ 1,239,974	\$ 41,500

The Plan held a 3.3% interest in the Master Trust as of June 30, 2023.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

Interest, dividend income, and net appreciation (depreciation) of the Master Trust are as follows:

	Year Ended June 30, 2024	
	<i>(in thousands)</i>	
Investment Income:		
Net appreciation in fair value of investments	\$	36,232
Dividends, interest, and other income		32,180
Total Investment Income		68,412
Net Increase Prior to Transfers		68,412
Transfers:		
Transfers in		25,541
Transfers out		(150,514)
Total Transfers		(124,973)
Decrease in Net Assets Available for Benefits	\$	(56,561)
Net Assets Available for Benefits:		
Beginning Balance of Master Trust	\$	1,239,974
Ending Balance of Master Trust	\$	1,183,413

(4) Fair Value Measurements

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, Fair Value Measurement establishes a framework for measuring fair value as it relates to financial assets and liabilities and to nonfinancial assets and liabilities measured at fair value on a recurring basis. That framework provides a three-level valuation hierarchy based upon observable and unobservable inputs, with preference given to observable inputs. The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1: Inputs are unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2: Inputs, other than quoted prices included in Level 1, are observable for the asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar instruments in active markets, and inputs other than quoted prices that are observable for the asset or liability.

Level 3: Inputs are unobservable for the asset or liability, and include situations where there is little, if any, market activity for the asset or liability. Unobservable inputs reflect the Plan's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. Unobservable inputs are based on the best information available in the circumstances, which might include the Plan's own data.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

Following is a description of the valuation methodologies used for assets measured at fair value. There were no changes in the methodologies used as of June 30, 2024 and 2023.

Asset	Level	Valuation Methodology
Cash and cash equivalents	1	Valued at the net asset value of shares held by the Plan.
U.S. treasuries and obligations of government backed agencies	1	Valued at the last settlement price in the market or exchange in which these securities are traded.
Corporate bonds, municipal & state bonds and mortgage/asset backed securities	2	Valued by evaluation of the market data provided by the independent pricing services or major market makers, to arrive at a price a dealer would pay for the security.
Mutual funds	1	Valued at the net asset value of shares held by the Plan. The share value is based on the market quoted price at the end of the day.
Equities	1	Valued at the last traded or official closing price in an active market or exchange in which these securities are traded.
Financial derivative instruments	2	Valued by evaluation of the market data provided by the independent pricing services or major market makers.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

As of June 30, 2024, the Plan held no cash or cash equivalents outside of the Master Trust, which are classified as Level 1 within the fair value hierarchy. The following table sets forth by level, within the fair value hierarchy, the Master Trust's investments at fair value as of June 30, 2024:

	June 30, 2024		
	Total	Level 1	Level 2
	<i>(in thousands)</i>		
Investments:			
Cash and equivalents	\$ 23,410	\$ 23,410	\$ —
U.S. Treasuries	158,726	158,726	—
Corporate Bonds – Investment grade or above	462,630	—	462,630
Municipal/provincial bonds	19,352	—	19,352
Other government bonds	12,462	—	12,462
Mortgage/asset backed securities	13,962	—	13,962
Mutual funds and exchange traded funds	27,189	27,189	—
Domestic equities	27,961	27,961	—
Financial derivative instruments	(3,401)	—	(3,401)
Securities received as collateral (See Note 6)	96,992	96,992	—
Obligation to return securities received as collateral (See Note 6)	(96,992)	(96,992)	—
Net transactions pending settlement ⁽¹⁾	(5,563)	(5,563)	—
Subtotal of Investments Held	\$ 736,728	\$ 231,723	\$ 505,005
Investments measured by net asset value per share or its equivalent ⁽²⁾	447,592	—	—
Total investments ⁽³⁾	\$ 1,184,320	—	—

(1) Transactions pending settlement include \$21,006 thousand receivable and \$26,569 thousand payable.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

- (2) ASC 820-10 allows for certain investments measured at net asset value per share, or its equivalent, to not be classified in the fair value hierarchy. The total investment amounts presented in the above tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits. See Note 5 for information.
- (3) For additional information on the current year Plan's interest in the Master Trust, see Note 3.

As of June 30, 2023, the Plan held no cash or cash equivalents outside of the Master Trust, which are classified as Level 1 within the fair value hierarchy. The following table sets forth by level, within the fair value hierarchy, the Master Trust's investments at fair value as of June 30, 2023:

	June 30, 2023		
	Total	Level 1	Level 2
	<i>(in thousands)</i>		
Investments:			
Cash and equivalents	\$ 21,639	\$ 21,639	\$ —
U.S. Treasuries	172,601	172,601	—
Corporate Bonds – Investment grade or above	467,138	—	467,138
Municipal/provincial bonds	25,064	—	25,064
Other government bonds	9,738	—	9,738
Mortgage/asset backed securities	13,931	—	13,931
Mutual funds and exchange traded funds	29,138	29,138	—
Domestic equities	28,882	28,882	—
Financial derivative instruments	(3,438)	—	(3,438)
Securities received as collateral (See Note 6)	57,717	57,717	—
Obligation to return securities received as collateral (See Note 6)	(57,717)	(57,717)	—
Net transactions pending settlement ⁽¹⁾	(3,647)	(3,647)	—
Subtotal of Investments Held	\$ 761,046	\$ 248,613	\$ 512,433
Investments measured by net asset value per share or its equivalent ⁽²⁾	478,928		
Total investments ⁽³⁾	<u>\$ 1,239,974</u>		

- (1) Transactions pending settlement include \$12,242 thousand receivable and \$15,889 thousand payable.
- (2) ASC 820-10 allows for certain investments measured at net asset value per share, or its equivalent, to not be classified in the fair value hierarchy. The total investment amounts presented in the above tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits. See Note 5 for information.
- (3) For additional information on the current year Plan's interest in the Master Trust, see Note 3.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

(5) Net Asset Value Per Share

In accordance with ASC 820-10, *Investments in Certain Entities That Calculate Net Asset Value per Share or Its Equivalent*, entities are permitted, as a practical expedient, to estimate the fair value of investments within its scope using the net asset value (“NAV”) per share of the investment as of the reporting entities’ measurement dates.

The following tables summarize the Master Trust’s investments for which the fair value was measured using the NAV per share practical expedient as of June 30, 2024 and 2023. The investments included common collective trusts and pooled investment funds. The Plan had no unfunded commitments related to these funds as of June 30, 2024 and 2023.

June 30, 2024					
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period	
<i>(in thousands)</i>					
GQG Partners International Equity Fund	\$ 54,378	\$ —	Daily		5 business days
Morgan Stanley Prime Property Fund ⁽¹⁾	43,622	—	Quarterly		90 days
CBRE US Core Partners LP ⁽¹⁾	54,618	—	Quarterly		90 days
Northern Trust Collective S&P 500	176,565	—	Daily		2 business days
Schroder International Multi-Cap Equity Trust	52,893	—	Daily		5 business days
Earnest Partners SMID Cap Core Fund Class 1	27,620	—	Daily		5 business days
Wellington Emerging Markets Research Equity Fund	23,556	—	Daily		2 business days
Kayne Anderson Rudnick Int Sm Cap CIT Class 1	10,272	—	Daily		5 business days
PIMCO Short-Term Floating NAV Portfolio	4,068	—	Daily		No
Total Fair Value	<u>\$ 447,592</u>				

(1) Represents a Real Estate Investment Trust ("REIT") that qualifies as an investment company under the scope of FASB ASC 946.

June 30, 2023					
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period	
<i>(in thousands)</i>					
GQG Partners International Equity Fund	\$ 55,086	\$ —	Daily		5 business days
Morgan Stanley Prime Property Fund ⁽¹⁾	51,799	—	Quarterly		90 days
CBRE US Core Partners LP ⁽¹⁾	64,327	—	Quarterly		90 days
Northern Trust Collective S&P 500	186,695	—	Daily		2 business days
Schroder International Multi-Cap Equity Trust	55,146	—	Daily		5 business days
Earnest Partners SMID Cap Core Fund Class 1	28,801	—	Daily		5 business days
Wellington Emerging Markets Research Equity Fund	22,858	—	Daily		2 business days
Kayne Anderson Rudnick Int Sm Cap CIT Class 1	11,592	—	Daily		5 business days
PIMCO Short-Term Floating NAV Portfolio	2,624	—	Daily		No
Total Fair Value	<u>\$ 478,928</u>				

(1) Represents a Real Estate Investment Trust ("REIT") that qualifies as an investment company under the scope of FASB ASC 946.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

(6) Securities Lending Activities

The Master Trust is authorized to engage in a securities lending program. Under this program, the Master Trust's investment securities are loaned to investment brokers for a fee. Securities loaned are fully collateralized by cash, letters of credit, and acceptable securities. The initial collateral levels will be no less than 100% of the market value of securities lent for loans collateralized by U.S. collateral. If the collateral is non-U.S., the initial collateral will be no less than (1) 100% of market value of securities lent if the collateral is denominated in the same currency, (2) 101% of the market value of the securities lent if the collateral is denominated in a different currency and the currency is denominated in Euros, British pounds or Canadian dollars, or (3) 105% of the market value of the securities lent if the collateral is denominated in a different currency than the securities lent and the currency is other than those specifically listed in (2). Marking to market is performed every business day. All borrowers are required to provide additional collateral if the market value of securities lent falls below the required collateral level.

As of June 30, 2024, \$94,308 thousand of the securities were on loan under the securities lending program. The fair value of the collateral received was \$96,992 thousand at June 30, 2024. For the Plan year ended June 30, 2024, income from securities lending activities, included in the total investment income of the Master Trust's Statement of Changes in Net Assets Available for Benefits, was as follows:

	Year Ended June 30, 2024	
	<i>(in thousands)</i>	
Gross earnings	\$	5,580
Rebates paid		(5,242)
Lending agent's fees		(101)
Net income	\$	237

(7) Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Plan Sponsor by a letter dated March 9, 2021 that the Plan, as designed, was qualified, and the related trusts in which the Plan participates were tax-exempt under the appropriate sections of the Code. The Plan has been amended subsequent to receiving the determination letter; however, the Plan Sponsor and the Sponsor's counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the Code.

GAAP requires the Plan Administrator to evaluate the tax positions taken by the Plan and recognize a tax liability (or asset) if it is more likely than not that the positions taken would not be sustained upon examination by the IRS. As of June 30, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a tax liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress.

(8) Actuarial Present Value of Accumulated Benefits

Accumulated benefits are those future periodic payments, including lump sum distributions, which are distributable under the Plan's provisions. The actuarial present value of accumulated benefits is determined by an independent consulting actuary and is the amount resulting from applying (i) actuarial assumptions to adjust accumulated benefits for the time value of money and (ii) the probability of payment between the valuation date and the expected date of payment.

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

As of June 30, 2024, and 2023, the actuarial present values of accumulated benefits were as follows:

	June 30,	
	2024	2023
	<i>(in thousands)</i>	
Vested benefits of Participants currently receiving benefits	\$ 20,323	\$ 21,251
Other vested participants	16,240	18,265
Total vested benefits	36,563	39,516
Non-vested benefits	280	302
Total actuarial present value of accumulated benefits	\$ 36,843	\$ 39,818

The changes in actuarial present value of accumulated benefits for the year ended June 30, 2024 were as follows (in thousands):

	June 30,
	2024
	<i>(in thousands)</i>
Actuarial present value of accumulated benefits, Beginning of Year	\$ 39,818
Increase (decrease) during the year attributable to:	
Interest	2,595
Change in actuarial assumptions	254
Benefits paid	(5,589)
Other changes ⁽¹⁾	(235)
Net decrease	(2,975)
Actuarial present value of accumulated benefits, End of Year	\$ 36,843

(1) The “Other Changes” component represents normal operations of the Plan consisting of ongoing benefit accruals (if any) and those items of plan experience that are not associated with plan asset performance.

The actuarial computations that calculate accumulated benefits at June 30, 2024 and 2023 are performed using the unit credit actuarial cost method and are based on the following significant assumptions:

	June 30,	
	2024	2023
Discount rate	6.75%	7.00%
Mortality table	PRI-2012/MP2021	PRI-2012/MP2021

PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS AND ELECTRIC COMPANY
Notes of the Financial Statements
June 30, 2024 and 2023

	June 30,	
	2024	2023
Retirement rate by age:		
55	3.00%	3.00%
56	3.00%	3.00%
57	5.00%	5.00%
58	15.00%	15.00%
59	15.00%	15.00%
60	20.00%	20.00%
61	30.00%	30.00%
62	50.00%	50.00%
63	35.00%	35.00%
64	35.00%	35.00%
65	35.00%	35.00%
66	35.00%	35.00%
67	35.00%	35.00%
68	35.00%	35.00%
69	35.00%	35.00%
70	100.00%	100.00%

The actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated benefits.

(9) Transactions with Parties-In-Interest

The Plan, through participation in the Master Trust, may invest in shares of mutual funds, collective trust funds, or a stable value fund provided through Northern Trust, who is the Trustee for the Plan. These transactions may qualify as party-in-interest transactions.

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, line 26a—Schedule of Active Participant Data as of July 1, 2023

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				2						
35-39				3	2					
40-44				2						
45-49				4	1	1	1			
50-54				2	2	1	2	2		
55-59				1		2	5	6	1	
60-64					1			5	12	
65-69										4
70+										

N-62

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of March 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.
1st Segment Rate	4.75%
2nd Segment Rate	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of March 2023), without regard to interest rate stabilization.
1st Segment Rate	2.50%
2nd Segment Rate	3.83%
3rd Segment Rate	4.06%
Salary Increases	See Table 1a
Cash Balance Interest Crediting Rate	2.50%
Lump Sum Conversion Assumptions	Interest rate: Same as the segments used for minimum funding purposes Mortality: Current IRC section 417(e) table
Commencement Age and Election Percentages	
Retirement Eligible Actives	100% commence immediately. 100% of cash balance employees elect lump sums. 85% of traditional employees elect lump sums and 15% elect annuities (single life annuity if not married, 50% joint & survivor annuity if married).
Other Actives	All lump sum elections commence immediately and all annuity elections commence at age 62. 100% of cash balance employees elect lump sums. 85% of traditional employees elect lump sums and 15% elect annuities (single life annuity if not married, 50% joint & survivor annuity if married).
Term Vesteds With Cash Balance	Age 62 commencement with a lump sum
Term Vesteds Without a Cash Balance	Age 62 commencement with a single life annuity
Social Security Wage Base Increases	3.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Retirement Age	See Table 2a
Mortality Rates Healthy and Disabled	2023 Static Mortality Table for Annuitants and Non-Annuitants per section 1.430(h)(3)-1(e) and IRS Notice 2022-22
Withdrawal Rates	See Table 3a
Disability Rates	None
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 70% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	Prior year's pay excluding bonus increased by salary scale plus, where applicable, the target bonus.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$265,000 and the 401(a)(17) compensation limit of \$330,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2021 Plan Year	5.75%
2022 Plan Year	6.50%, limited to 5.92%
2023 Plan Year	7.25%, limited to 5.74%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Trust Expenses Included in Target Normal Cost \$380,000; the methodology is to use the prior year's actual administrative expenses rounded to the nearest \$10,000.

Actuarial Method Standard unit credit cost method

Valuation Date July 1, 2023

Actuarial Assumptions and Methods

Table 1a

Sample Salary Increase Rates (Current Year Assumption)

Age	Rate
35	6.00%
40	5.50%
45	5.00%
50	4.50%
55	4.00%
60	3.50%
65	3.00%

Table 1b

Sample Salary Increase Rates (Prior Year Assumption)

Age	Rate
35	7.26%
40	6.98%
45	5.82%
50	4.20%
55	3.06%
60	2.70%
65	3.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Table 2a

Retirement Rates (Current Year Assumption)

Age	Rate
55	3.00%
56	3.00%
57	5.00%
58	15.00%
59	15.00%
60	20.00%
61	30.00%
62	50.00%
63	35.00%
64	35.00%
65	35.00%
66	35.00%
67	35.00%
68	35.00%
69	35.00%
70	100.00%

Table 2b

Retirement Rates (Prior Year Assumption)

Age	Rate
55	2.50%
56	2.50%
57	3.00%
58	3.00%
59	8.00%
60	10.00%
61	20.00%
62	25.00%
63	15.00%
64	20.00%
65	30.00%
66	30.00%
67	30.00%
68	30.00%
69	30.00%
70	100.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
 Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
 EIN: 35-0672570 PN: 002

Table 3a

Sample Withdrawal Rates (Current Year Assumption)

Age	Rate
30	10.00%
35	10.00%
40	9.50%
45	7.00%
50	2.00%
55	0.00%

Table 3b

Sample Withdrawal Rates (Prior Year Assumption)

Age	Rate
30	7.20%
35	6.70%
40	6.50%
45	5.00%
50	2.20%
55	0.00%

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 <hr/> 2023 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

▶ **Round off amounts to nearest dollar.**
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan PENSION PLAN FOR HOURLY EMPLOYEES OF SOUTHERN INDIANA GAS & ELECTRIC COMPANY	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SOUTHERN INDIANA GAS & ELECTRIC COMPANY	D Employer Identification Number (EIN) 35-0672570	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>07</u>	Day <u>01</u>	Year <u>2023</u>
2 Assets:			
a Market value.....	2a		41,499,805
b Actuarial value	2b		45,649,785
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	201	25,049,241	25,049,241
b For terminated vested participants.....	65	3,614,265	3,614,265
c For active participants.....	62	15,802,443	16,156,743
d Total	328	44,465,949	44,820,249
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5		5.18%
6 Target normal cost			
a Present value of current plan year accruals.....	6a		878,711
b Expected plan-related expenses	6b		380,000
c Target normal cost.....	6c		1,258,711

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	GEORGE SANGER <i>GS</i> <hr/> Signature of actuary GEORGE SANGER <hr/> Type or print name of actuary AON CONSULTING, INC. <hr/> Firm name MSC# 17866 P.O. Box 803507 <hr/> Dallas TX 75380 <hr/> Address of the firm	02/20/2025 <hr/> Date 2306326 <hr/> Most recent enrollment number 281-882-1000 <hr/> Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	10,668,316
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....	0	1,350,857
9	Amount remaining (line 7 minus line 8).....	0	9,317,459
10	Interest on line 9 using prior year's actual return of <u>6.97</u> %.....	0	649,427
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.36</u> %.....		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		0
	c Total available at beginning of current plan year to add to prefunding balance.....		0
	d Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections.....	0	218,121
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	9,748,765

Part III Funding Percentages			
14	Funding target attainment percentage.....	14	80.10 %
15	Adjusted funding target attainment percentage.....	15	101.85 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	93.30 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶			18(b)	0	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 61

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	1,258,711
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	8,919,229	861,004
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	2,119,715
--	-----------	-----------

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	2,119,715	2,119,715

36 Additional cash requirement (line 34 minus line 35) **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years..... **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	3.00%	1.0000	1.67
56.5	3.00%	0.9700	1.64
57.5	5.00%	0.9409	2.71
58.5	15.00%	0.8939	7.84
59.5	15.00%	0.7598	6.78
60.5	20.00%	0.6458	7.81
61.5	30.00%	0.5166	9.53
62.5	50.00%	0.3617	11.30
63.5	35.00%	0.1808	4.02
64.5	35.00%	0.1175	2.65
65.5	35.00%	0.0764	1.75
66.5	35.00%	0.0497	1.16
67.5	35.00%	0.0323	0.76
68.5	35.00%	0.0210	0.50
69.5	35.00%	0.0136	0.33
70	100.00%	0.0089	0.62
	Weighted Average		61.07

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the expected rate of return on assets from 6.50% to 7.25% in order to better reflect anticipated plan experience.
- A change in the dollar amount of the trust expenses included in the Target Normal Cost from \$320,000 to \$380,000.
- A change in the salary increase assumption from Table 1b to Table 1a.
- A change in the assumed cash balance interest crediting rate from 2.00% to 2.50%.
- A change in assumed retirement rates from Table 2b to Table 2a.
- A change in assumed withdrawal rates from Table 3b to Table 3a.
- A change in the assumed commencement age for terminated vested participants from age 65 to age 62.

These changes were made to better reflect the anticipated plan experience. These assumption changes, in aggregate, did not reduce the funding shortfall by more than the thresholds stated in Internal Revenue Code section 430(h)(5), so approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, line 26a—Schedule of Active Participant Data as of July 1, 2023

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				2						
35-39				3	2					
40-44				2						
45-49				4	1	1	1			
50-54				2	2	1	2	2		
55-59				1		2	5	6	1	
60-64					1			5	12	
65-69										4
70+										

N-62

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$3,961,221	July 1, 2020	12	\$424,700
Shortfall	(\$2,773,790)	July 1, 2021	13	(\$280,636)
Shortfall	\$1,993,956	July 1, 2022	14	\$191,464
Shortfall	\$5,737,842	July 1, 2023	15	\$525,476

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of March 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.
1st Segment Rate	4.75%
2nd Segment Rate	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of March 2023), without regard to interest rate stabilization.
1st Segment Rate	2.50%
2nd Segment Rate	3.83%
3rd Segment Rate	4.06%
Salary Increases	See Table 1a
Cash Balance Interest Crediting Rate	2.50%
Lump Sum Conversion Assumptions	Interest rate: Same as the segments used for minimum funding purposes Mortality: Current IRC section 417(e) table
Commencement Age and Election Percentages	
Retirement Eligible Actives	100% commence immediately. 100% of cash balance employees elect lump sums. 85% of traditional employees elect lump sums and 15% elect annuities (single life annuity if not married, 50% joint & survivor annuity if married).
Other Actives	All lump sum elections commence immediately and all annuity elections commence at age 62. 100% of cash balance employees elect lump sums. 85% of traditional employees elect lump sums and 15% elect annuities (single life annuity if not married, 50% joint & survivor annuity if married).
Term Vesteds With Cash Balance	Age 62 commencement with a lump sum
Term Vesteds Without a Cash Balance	Age 62 commencement with a single life annuity
Social Security Wage Base Increases	3.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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Retirement Age	See Table 2a
Mortality Rates Healthy and Disabled	2023 Static Mortality Table for Annuitants and Non-Annuitants per section 1.430(h)(3)-1(e) and IRS Notice 2022-22
Withdrawal Rates	See Table 3a
Disability Rates	None
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 70% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	Prior year's pay excluding bonus increased by salary scale plus, where applicable, the target bonus.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$265,000 and the 401(a)(17) compensation limit of \$330,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2021 Plan Year	5.75%
2022 Plan Year	6.50%, limited to 5.92%
2023 Plan Year	7.25%, limited to 5.74%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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Trust Expenses Included in Target Normal Cost	\$380,000; the methodology is to use the prior year's actual administrative expenses rounded to the nearest \$10,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	July 1, 2023

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Actuarial Assumptions and Methods

Table 1a

Sample Salary Increase Rates (Current Year Assumption)

Age	Rate
35	6.00%
40	5.50%
45	5.00%
50	4.50%
55	4.00%
60	3.50%
65	3.00%

Table 1b

Sample Salary Increase Rates (Prior Year Assumption)

Age	Rate
35	7.26%
40	6.98%
45	5.82%
50	4.20%
55	3.06%
60	2.70%
65	3.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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Table 2a

Retirement Rates (Current Year Assumption)

Age	Rate
55	3.00%
56	3.00%
57	5.00%
58	15.00%
59	15.00%
60	20.00%
61	30.00%
62	50.00%
63	35.00%
64	35.00%
65	35.00%
66	35.00%
67	35.00%
68	35.00%
69	35.00%
70	100.00%

Table 2b

Retirement Rates (Prior Year Assumption)

Age	Rate
55	2.50%
56	2.50%
57	3.00%
58	3.00%
59	8.00%
60	10.00%
61	20.00%
62	25.00%
63	15.00%
64	20.00%
65	30.00%
66	30.00%
67	30.00%
68	30.00%
69	30.00%
70	100.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
 Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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Table 3a

Sample Withdrawal Rates (Current Year Assumption)

Age	Rate
30	10.00%
35	10.00%
40	9.50%
45	7.00%
50	2.00%
55	0.00%

Table 3b

Sample Withdrawal Rates (Prior Year Assumption)

Age	Rate
30	7.20%
35	6.70%
40	6.50%
45	5.00%
50	2.20%
55	0.00%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	The plan was restated effective July 1, 2020. The Plan was most recently amended effective September 26, 2022.
Plan Year	The twelve-month period ending June 30.
Plan Status	Frozen eligibility.
Covered Employees	
SIGECO	All IBEW 702 employees of SIGECO subject to a collective bargaining agreement providing for coverage under this plan. Effective December 31, 2013 and June 30, 2017, Account Balances will be frozen for employees who have made such an election in order to receive enhanced employer contributions to their accounts under the Vectren Corporation Retirement Savings Plan.
Hoosier	All employees subject to a collective bargaining agreement providing for coverage under this plan except for the SIGECO covered employees defined above.
Eligibility	
SIGECO	First day of the month following the attainment of age 21 and completion of 1,000 hours in the first twelve months of employment or in any subsequent plan year. Effective July 1, 2010, new employees will not be eligible for participation under the plan.
Hoosier	January or July 1st first following 1,000 hours of employment (100 hours for employees classified as custodian, chart changer, relief clerk, or relief cashier). Effective September 24, 2009, new employees will not be eligible for participation under the plan.
Vesting Service	
SIGECO	Continuous from the later of age 18 and date of hire.
Hoosier	One year of service for each year in which he completes 1,000 hours (100 hours for employees classified as custodian, chart changer, relief clerk, or relief cashier).

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Credited Service

SIGECO

Service is measured from date of participation in months, with a month of service credited if one hour is worked in that month.

Hoosier

One year of service for each year in which he completes 1,000 hours (100 hours for employees classified as custodian, chart changer, relief clerk, or relief cashier). In any year which a participant does not have the required hours, 1/12 credit is given for each completed month.

Compensation

SIGECO

Regular pay excluding overtime and extraordinary payments before taxes and other items, such as 401(k) or Section 125 deferrals. Compensation shall in all cases be limited in accordance with Section 401(a)(17) of the Code.

Hoosier

Total compensation subject to federal withholding including any reductions made to Section 125, 402(a)(8) or 402(h)(1)(B) plans. Compensation shall in all cases be limited in accordance with Section 401(a)(17) of the Code.

Final Average Earnings (FAE)

The average of the highest five consecutive plan years in the last ten plan years of compensation.

Social Security Benefit (SSB)

The projected age 65 primary Social Security benefit based in the law in effect at termination and assuming level earnings through age 65.

Account Balance

Sum of (1) and (2) accumulated with interest annually under (3):

(1) Pay Credit

For Hoosier participants hired on or after July 30, 2005 and all other participants hired on or after July 1, 2004, each plan year for which a participant completes one year of credited service and is active as of the last day of the Plan Year, the participant shall receive a pay credit of 2.5% of the plan year compensation at the end of the plan year. Notwithstanding the foregoing, future benefit accruals will be frozen as of December 31, 2013 or June 30, 2017 for those SIGECO employees who have made such an election.

(2) Additional Credit

For SIGECO participants hired on or after July 1, 2000 and Hoosier participants hired on or after July 1, 2001, each plan year for which a participant

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

	completes one year of credited service, the Participant shall receive an additional credit at the end of the plan year. The additional credit is \$310 per plan year. Notwithstanding the foregoing, future benefit accruals will be frozen as of December 31, 2013 or June 30, 2017 for those SIGECO employees who have made such an election.
(3) Interest Credit	Average of 10-year Treasuries for October of the preceding year.
Normal Retirement Date	The first of the month coincident with or next following age 65.
Normal Retirement Benefit	For participants not eligible for the credit under (1) of the Account Balance section above, monthly annuity equivalent of the Account Balance at normal retirement date plus the following:
SIGECO	One-twelfth of (a), but not less than (b): <ul style="list-style-type: none">(a) 1.29% of FAE X credited service (maximum 30 years) plus 0.75% of FAE X credited service in excess of 30 (maximum 10 years).(b) For participants as of June 30, 1982: The sum of 1.55% of compensation each plan year up to \$6,600 plus 2.05% of each plan year's compensation over \$6,600.
Hoosier	One-twelfth of 1.29% of FAE X credited service (maximum 30 years) plus 0.70% of FAE X credit service in excess of 30 (maximum 10 years). Effective September 24, 2009, one-twelfth of 1.29% of FAE X credited service (maximum 30 years) plus 0.75% of FAE X credit service in excess of 30 (maximum 10 years).
Form of Payment	
SIGECO	Single life annuity if the participant has no spouse as of the date of the first payment. Otherwise, benefits are paid in the form of a 50% Joint and Survivor annuity. The optional forms are a 100% joint and survivor annuity, or a lump sum (for non-cash balance benefits, for commencement dates after February 28, 2013).
Hoosier	Single life annuity with 10 years certain if the participant has no spouse as of the date of the first payment. Otherwise, benefits are paid in the form of a 50% joint and survivor annuity. The optional

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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forms are a 100% joint and survivor annuity, or a lump sum (for non-cash balance benefits, for commencement dates after February 28, 2013).

Early Retirement Date

SIGECO On or after attaining age 55 with 5 years of vesting service.

Hoosier On or after attaining age 55 with 10 years of vesting service.

Early Retirement Benefit

Monthly annuity equivalent to the account balance at the time of early retirement plus monthly normal retirement benefit without regard to the account balance reduced as noted below:

SIGECO 5% reduction per year from age 55 to 60 and 2% reduction from age 60 to 62.

Hoosier 6% reduction per year from age 55 to 60 and 3% reduction from age 60 to 62.

Vesting

SIGECO Effective July 1, 2008, if a participant terminates employment for reasons other than death or retirement and has attained 3 years of Vesting Service, then he is entitled to 100% of his accrued benefit upon retirement.

Hoosier Effective July 1, 2008, if a participant terminates employment for reasons other than death or retirement and has attained 2 years of vesting service, then he is entitled to percentage of his accrued benefit upon retirement according to the schedule below:

Years of Vesting Service	Vesting Percentage
2	20%
3	100%

Vested Benefits Upon Termination

Sum of (1) and (2):

- (1) Monthly annuity equivalent to the account balance at the time of termination.
- (2) Monthly normal retirement benefit without regard to account balance determined as of termination payable at normal retirement date. If eligible, the participant can retire early with a reduced benefit based on 6%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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	reduction per year from age 55 to 60 and 3% reduction from age 60 to 65.
Death Benefit Eligibility	Based upon the vesting schedule for termination benefits except the death benefit which is based on the account balance, which is fully vested.
Death Benefit	Sum of (a) and (b): <ul style="list-style-type: none"> (a) Monthly annuity equivalent of account balance at death. (b) 50% of the monthly retirement benefit without regard to the account balance and determined as of the date of death, reduced for payment as early as the participant's 55th birthday and reduced for the 50% joint & survivor election except for SIGECO participants who die on or after attaining age 55 there will be no reduction for the 50% joint & survivor election.
Disability Benefit Eligibility	
SIGECO (hired prior to July 1, 2004)	Total and permanent disability and eligibility for Social Security disability benefits, and either 20 years of vesting service or attainment of age 50 with 15 years of credited service.
All Others	Total and permanent disability.
Disability Benefit	
SIGECO (hired prior to July 1, 2004)	\$100 per month until normal retirement. At normal retirement, the benefit will be the greater of \$100 per month and monthly pension benefit determined as of disability date.
Hoosier (hired on or before July 30, 2005)	Monthly normal retirement benefit determined as of disability payable at normal retirement date or early retirement date, if eligible.
SIGECO (hired on or after July 1, 2004), Hoosier (hired after July 30, 2005)	Continued accruals under the account balance formula.
Optional Forms of Benefit	Single life annuity. 50%, 75%, 100% Joint and Contingent Social Security Level Income (Hoosier) 10-year Certain and Continuous (Hoosier) Lump Sum
Benefits Not Included	None

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	3.00%	1.0000	1.67
56.5	3.00%	0.9700	1.64
57.5	5.00%	0.9409	2.71
58.5	15.00%	0.8939	7.84
59.5	15.00%	0.7598	6.78
60.5	20.00%	0.6458	7.81
61.5	30.00%	0.5166	9.53
62.5	50.00%	0.3617	11.30
63.5	35.00%	0.1808	4.02
64.5	35.00%	0.1175	2.65
65.5	35.00%	0.0764	1.75
66.5	35.00%	0.0497	1.16
67.5	35.00%	0.0323	0.76
68.5	35.00%	0.0210	0.50
69.5	35.00%	0.0136	0.33
70	100.00%	0.0089	0.62
	Weighted Average		61.07

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	The plan was restated effective July 1, 2020. The Plan was most recently amended effective September 26, 2022.
Plan Year	The twelve-month period ending June 30.
Plan Status	Frozen eligibility.
Covered Employees	
SIGECO	All IBEW 702 employees of SIGECO subject to a collective bargaining agreement providing for coverage under this plan. Effective December 31, 2013 and June 30, 2017, Account Balances will be frozen for employees who have made such an election in order to receive enhanced employer contributions to their accounts under the Vectren Corporation Retirement Savings Plan.
Hoosier	All employees subject to a collective bargaining agreement providing for coverage under this plan except for the SIGECO covered employees defined above.
Eligibility	
SIGECO	First day of the month following the attainment of age 21 and completion of 1,000 hours in the first twelve months of employment or in any subsequent plan year. Effective July 1, 2010, new employees will not be eligible for participation under the plan.
Hoosier	January or July 1st first following 1,000 hours of employment (100 hours for employees classified as custodian, chart changer, relief clerk, or relief cashier). Effective September 24, 2009, new employees will not be eligible for participation under the plan.
Vesting Service	
SIGECO	Continuous from the later of age 18 and date of hire.
Hoosier	One year of service for each year in which he completes 1,000 hours (100 hours for employees classified as custodian, chart changer, relief clerk, or relief cashier).

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
EIN: 35-0672570 PN: 002

Credited Service

SIGECO

Service is measured from date of participation in months, with a month of service credited if one hour is worked in that month.

Hoosier

One year of service for each year in which he completes 1,000 hours (100 hours for employees classified as custodian, chart changer, relief clerk, or relief cashier). In any year which a participant does not have the required hours, 1/12 credit is given for each completed month.

Compensation

SIGECO

Regular pay excluding overtime and extraordinary payments before taxes and other items, such as 401(k) or Section 125 deferrals. Compensation shall in all cases be limited in accordance with Section 401(a)(17) of the Code.

Hoosier

Total compensation subject to federal withholding including any reductions made to Section 125, 402(a)(8) or 402(h)(1)(B) plans. Compensation shall in all cases be limited in accordance with Section 401(a)(17) of the Code.

Final Average Earnings (FAE)

The average of the highest five consecutive plan years in the last ten plan years of compensation.

Social Security Benefit (SSB)

The projected age 65 primary Social Security benefit based in the law in effect at termination and assuming level earnings through age 65.

Account Balance

Sum of (1) and (2) accumulated with interest annually under (3):

(1) Pay Credit

For Hoosier participants hired on or after July 30, 2005 and all other participants hired on or after July 1, 2004, each plan year for which a participant completes one year of credited service and is active as of the last day of the Plan Year, the participant shall receive a pay credit of 2.5% of the plan year compensation at the end of the plan year. Notwithstanding the foregoing, future benefit accruals will be frozen as of December 31, 2013 or June 30, 2017 for those SIGECO employees who have made such an election.

(2) Additional Credit

For SIGECO participants hired on or after July 1, 2000 and Hoosier participants hired on or after July 1, 2001, each plan year for which a participant

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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	completes one year of credited service, the Participant shall receive an additional credit at the end of the plan year. The additional credit is \$310 per plan year. Notwithstanding the foregoing, future benefit accruals will be frozen as of December 31, 2013 or June 30, 2017 for those SIGECO employees who have made such an election.
(3) Interest Credit	Average of 10-year Treasuries for October of the preceding year.
Normal Retirement Date	The first of the month coincident with or next following age 65.
Normal Retirement Benefit	For participants not eligible for the credit under (1) of the Account Balance section above, monthly annuity equivalent of the Account Balance at normal retirement date plus the following:
SIGECO	One-twelfth of (a), but not less than (b): <ul style="list-style-type: none">(a) 1.29% of FAE X credited service (maximum 30 years) plus 0.75% of FAE X credited service in excess of 30 (maximum 10 years).(b) For participants as of June 30, 1982: The sum of 1.55% of compensation each plan year up to \$6,600 plus 2.05% of each plan year's compensation over \$6,600.
Hoosier	One-twelfth of 1.29% of FAE X credited service (maximum 30 years) plus 0.70% of FAE X credit service in excess of 30 (maximum 10 years). Effective September 24, 2009, one-twelfth of 1.29% of FAE X credited service (maximum 30 years) plus 0.75% of FAE X credit service in excess of 30 (maximum 10 years).
Form of Payment	
SIGECO	Single life annuity if the participant has no spouse as of the date of the first payment. Otherwise, benefits are paid in the form of a 50% Joint and Survivor annuity. The optional forms are a 100% joint and survivor annuity, or a lump sum (for non-cash balance benefits, for commencement dates after February 28, 2013).
Hoosier	Single life annuity with 10 years certain if the participant has no spouse as of the date of the first payment. Otherwise, benefits are paid in the form of a 50% joint and survivor annuity. The optional

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
Pension Plan for Hourly Employees of Southern Indiana Gas & Electric Company
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forms are a 100% joint and survivor annuity, or a lump sum (for non-cash balance benefits, for commencement dates after February 28, 2013).

Early Retirement Date

SIGECO	On or after attaining age 55 with 5 years of vesting service.
Hoosier	On or after attaining age 55 with 10 years of vesting service.

Early Retirement Benefit

Monthly annuity equivalent to the account balance at the time of early retirement plus monthly normal retirement benefit without regard to the account balance reduced as noted below:

SIGECO	5% reduction per year from age 55 to 60 and 2% reduction from age 60 to 62.
Hoosier	6% reduction per year from age 55 to 60 and 3% reduction from age 60 to 62.

Vesting

SIGECO	Effective July 1, 2008, if a participant terminates employment for reasons other than death or retirement and has attained 3 years of Vesting Service, then he is entitled to 100% of his accrued benefit upon retirement.
Hoosier	Effective July 1, 2008, if a participant terminates employment for reasons other than death or retirement and has attained 2 years of vesting service, then he is entitled to percentage of his accrued benefit upon retirement according to the schedule below:

Years of Vesting Service	Vesting Percentage
2	20%
3	100%

Vested Benefits Upon Termination

Sum of (1) and (2):

- (1) Monthly annuity equivalent to the account balance at the time of termination.
- (2) Monthly normal retirement benefit without regard to account balance determined as of termination payable at normal retirement date. If eligible, the participant can retire early with a reduced benefit based on 6%

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
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	reduction per year from age 55 to 60 and 3% reduction from age 60 to 65.
Death Benefit Eligibility	Based upon the vesting schedule for termination benefits except the death benefit which is based on the account balance, which is fully vested.
Death Benefit	Sum of (a) and (b): <ul style="list-style-type: none"> (a) Monthly annuity equivalent of account balance at death. (b) 50% of the monthly retirement benefit without regard to the account balance and determined as of the date of death, reduced for payment as early as the participant's 55th birthday and reduced for the 50% joint & survivor election except for SIGECO participants who die on or after attaining age 55 there will be no reduction for the 50% joint & survivor election.
Disability Benefit Eligibility	
SIGECO (hired prior to July 1, 2004)	Total and permanent disability and eligibility for Social Security disability benefits, and either 20 years of vesting service or attainment of age 50 with 15 years of credited service.
All Others	Total and permanent disability.
Disability Benefit	
SIGECO (hired prior to July 1, 2004)	\$100 per month until normal retirement. At normal retirement, the benefit will be the greater of \$100 per month and monthly pension benefit determined as of disability date.
Hoosier (hired on or before July 30, 2005)	Monthly normal retirement benefit determined as of disability payable at normal retirement date or early retirement date, if eligible.
SIGECO (hired on or after July 1, 2004), Hoosier (hired after July 30, 2005)	Continued accruals under the account balance formula.
Optional Forms of Benefit	Single life annuity. 50%, 75%, 100% Joint and Contingent Social Security Level Income (Hoosier) 10-year Certain and Continuous (Hoosier) Lump Sum
Benefits Not Included	None

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
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Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
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Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$3,961,221	July 1, 2020	12	\$424,700
Shortfall	(\$2,773,790)	July 1, 2021	13	(\$280,636)
Shortfall	\$1,993,956	July 1, 2022	14	\$191,464
Shortfall	\$5,737,842	July 1, 2023	15	\$525,476

Schedule SB Attachment (Form 5500)—July 1, 2023 Plan Year
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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the expected rate of return on assets from 6.50% to 7.25% in order to better reflect anticipated plan experience.
- A change in the dollar amount of the trust expenses included in the Target Normal Cost from \$320,000 to \$380,000.
- A change in the salary increase assumption from Table 1b to Table 1a.
- A change in the assumed cash balance interest crediting rate from 2.00% to 2.50%.
- A change in assumed retirement rates from Table 2b to Table 2a.
- A change in assumed withdrawal rates from Table 3b to Table 3a.
- A change in the assumed commencement age for terminated vested participants from age 65 to age 62.

These changes were made to better reflect the anticipated plan experience. These assumption changes, in aggregate, did not reduce the funding shortfall by more than the thresholds stated in Internal Revenue Code section 430(h)(5), so approval of the Commissioner is not required.