

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [ ] automatic extension... 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: INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 03/01/1941
2a Plan sponsor's name (employer, if for a single-employer plan): INDIANA GAS COMPANY, INC.
2b Employer Identification Number (EIN): 35-0793669
2c Plan Sponsor's telephone number: 812-491-5614
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 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  THE BENEFITS COMMITTEE OF CENTERPOINT ENERGY, INC.  1111 LOUISIANA ST HOUSTON, TX 77002-5230	<b>3b</b> Administrator's EIN 62-1510005  <b>3c</b> Administrator's telephone number 713-207-1111
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<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	576
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	119
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	112
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b>	241
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	87
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	440
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b>	113
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	553
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	
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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 3H

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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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)

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

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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.

<b>A</b> Name of plan <u>INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>INDIANA GAS COMPANY, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>35-0793669</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> 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**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>55686764</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>60249353</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>359</u>	<u>29745714</u>
	<b>b</b> For terminated vested participants .....	<u>98</u>	<u>4818153</u>
	<b>c</b> For active participants .....	<u>119</u>	<u>15389357</u>
	<b>d</b> Total .....	<u>576</u>	<u>49953224</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.12 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>640735</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>360000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>1000735</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.

<b>SIGN HERE</b>		
	Signature of actuary	<u>08/22/2025</u>
	<u>GEORGE C. SANGER, F.S.A., E.A.</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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	10824958
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	1499124
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	9325834
<b>10</b>	Interest on line 9 using prior year's actual return of <u>13.73</u> % .....	0	1280437
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.24</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	10606271

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	97.61 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	118.46 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	92.63 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>							
<b>18</b> 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		
			<b>Totals ▶</b>	<b>18(b)</b>	0	<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0
<b>20</b> Quarterly contributions and liquidity shortfalls:			
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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
<b>c</b>	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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 63
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

<b>Part VI Miscellaneous Items</b>				
<b>24</b> 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				
<b>25</b> 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				
<b>26</b> Demographic and benefit information				
<b>a</b> 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>b</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				
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				<b>27</b>

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....				<b>31a</b> 1000735
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 0
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	1214847		127857	
<b>b</b> Waiver amortization installment.....	0		0	
<b>33</b> 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 .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				<b>34</b> 1128592
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	1128592	1128592	
<b>36</b> Additional cash requirement (line 34 minus line 35) .....				<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 0
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> 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				

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>INDIANA GAS COMPANY, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>35-0793669</b>	

**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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**(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?
17 16 50	NONE	121000	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)

METLIFE INVESTMENT MGMT HOLDINGS, L

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	NONE	65000	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

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 50	NONE	49000	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)

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	NONE	43000	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)

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	NONE	30000	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 SPONSOR	29000	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)

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	NONE	24000	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	NONE	11000	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)

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	NONE	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"/>

**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.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> 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.

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN)	<u>002</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>INDIANA GAS COMPANY, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>35-0793669</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>CNP INC, MASTER RETIREMENT TRUST</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>CENTERPOINT ENERGY, INC.</u>		
<b>c</b> EIN-PN <u>74-0694415-101</u>	<b>d</b> Entity code <u>M</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>53517000</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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):

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**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.)

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>a</b> Plan name	
<b>b</b> Name of plan sponsor	<b>c</b> EIN-PN

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>INDIANA GAS COMPANY, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>35-0793669</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**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.

Assets	(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	55792000
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	53517000
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	55792000	53517000
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	107000	79000
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	107000	79000
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	55685000	53438000

**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.

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		3204000
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		3204000

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	5073000	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		5073000
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>	29000	
(2) Contract administrator fees .....	<b>2i(2)</b>	1000	
(3) Recordkeeping fees .....	<b>2i(3)</b>	49000	
(4) IQPA audit fees .....	<b>2i(4)</b>	24000	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	202000	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	30000	
(7) Actuarial fees .....	<b>2i(7)</b>	43000	
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		378000
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		5451000

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-2247000
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		10000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
<b>j</b> 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	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 553717.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
--	---	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>INDIANA GAS COMPANY, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>35-0793669</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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): 13-3689044

**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		9
---	--	---

<b>Part II</b>	<b>Funding Information</b> (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.)
----------------	---

**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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_\_\_.

**INDIANA GAS COMPANY, INC.  
BARGAINING UNIT RETIREMENT PLAN**

FINANCIAL STATEMENTS AS OF DECEMBER 31, 2024 AND 2023  
AND FOR THE YEAR ENDED DECEMBER 31, 2024  
AND INDEPENDENT AUDITOR'S REPORT

**INDIANA GAS COMPANY, INC.  
BARGAINING UNIT RETIREMENT PLAN**

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Other 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  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan:

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

We have performed audits of the financial statements of the Indiana Gas Company, Inc. Bargaining Unit Retirement Plan (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 December 31, 2024, and 2023 and the related statement of changes in net assets available for benefits for the year ended December 31, 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 December 31, 2024 and 2023, and for the year ended December 31, 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 audit.
- 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.



# McConnell Jones

- Obtain an understanding of internal control relevant to the audit 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 internal controls of the Plan. Accordingly, no such opinion is expressed.
- 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 ability of the Plan 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 audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*McConnell & Jones LLP*

Houston, Texas  
October 9, 2025

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	<b>December 31,</b>	
	<b>2024</b>	<b>2023</b>
	<i>(in thousands)</i>	
<b>ASSETS</b>		
Investments in Master Trust (Note 3)	\$ 53,517	\$ 55,792
Total Assets	53,517	55,792
<b>LIABILITIES</b>		
Other payables	(79)	(107)
Total Liabilities	(79)	(107)
<b>Net Assets Available for Benefits</b>	<b>\$ 53,438</b>	<b>\$ 55,685</b>

*See Accompanying Notes to the Financial Statements*

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

**Year Ended December 31, 2024**

*(in thousands)*

**ADDITIONS**

**Investment Income:**

Net investment gain from plan interest in Master Trust	\$	3,204
Total Additions		3,204

**DEDUCTIONS**

Administrative expenses		(378)
Benefit payments		(5,073)
Total Deductions		(5,451)

<b>Decrease in Net Assets Available for Benefits</b>		<b>(2,247)</b>
--	--	----------------

**Net Assets Available for Benefits:**

Beginning of year		55,685
End of year	\$	53,438

*See Accompanying Notes to the Financial Statements*

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**  
**Notes of the Financial Statements**  
**December 31, 2024 and 2023**

**(1) Description of the Plan**

The following description of the Indiana Gas Company, Inc. Bargaining Unit Retirement Plan (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 Indiana Gas Company, Inc. ("IGC," the "Company," or the "Plan Sponsor"), a wholly-owned subsidiary of CenterPoint Energy, Inc. ("CenterPoint Energy"), and is a defined benefit pension plan subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") as amended. This Plan covers employees of IGC and Vectren Energy Delivery of Ohio, LLC ("VEDO"), also a wholly-owned subsidiary of CenterPoint Energy, who are subject to collective bargaining agreements; provided, however, that no such employee first employed or reemployed on or after July 21, 2009, for IGC employees, or October 31, 2009, for VEDO employees, may become a participant.

**(b) Administration**

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. The Benefits Committee of CenterPoint Energy ("Committee"), appointed by the Board of Directors of CenterPoint Energy, is the administrator of the Plan ("Plan Administrator").

**(c) Eligibility**

No employees hired or rehired on or after July 21, 2009, for IGC employees, or October 31, 2009, for VEDO employees, are eligible to participate in the Plan. Eligible bargaining unit employees who were employed prior to those dates, as applicable, were generally eligible to participate in the Plan upon (1) attaining 21 years of age, for IGC employees, or 18 years of age, for VEDO employees, and (2) completion of one year of eligibility service as defined in the Plan ("Participants").

**(d) Vesting**

All current Participants in the Plan are fully vested.

**(e) Benefits**

Participant's benefits are generally determined under one of two primary defined benefit formulas: (1) for IGC Participants, the sum of (A) accrued benefits as of December 31, 1998 plus (B) total of all annual fixed dollar benefits commensurate with years of service earned after 1998, as defined in the Plan, or (2) for VEDO Participants, the product of years of service, not to exceed 35 years (or 36 years for certain Participants), and a dollar multiplier, as defined in the Plan. In addition, certain Participants may also be eligible for a supplemental benefit for a limited period until the Participants reach the normal social security retirement date.

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 the applicable legal requirements and provisions of the Plan.

**(f) Termination**

While it has not expressed any intention to do so, Vectren, LLC, a wholly-owned subsidiary of CenterPoint Energy, at any time, has the right under the Plan to amend or terminate the Plan, subject to the approval of CenterPoint Energy. In the event 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.

## INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN

### Notes of the Financial Statements

December 31, 2024 and 2023

#### ***(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 the PBGC for such guaranteed benefits are paid by the Plan.

#### ***(h) Funding Policy***

The Company'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 the Internal Revenue Code ("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 administrating 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 statement. Furthermore, Plan expenses that meet the ERISA disclosure requirements are also reported on Schedule C of Form 5500.

### **(2) Summary of Significant Accounting Policies**

#### ***(a) 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.

#### ***(b) 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.

#### ***(c) Investment Valuation and Income Recognition***

Investments of the Plan are reported 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 Plan's interest in the Master Trust (see Note 3) is based on the Plan's interest in the underlying assets in the Master Trust. See Note 4 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 currently in the accompanying Statement of Changes in Net Assets Available for Benefits. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**  
**Notes of the Financial Statements**  
**December 31, 2024 and 2023**

Investment income from the Master Trust, discussed further in Note 3, 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.

***(d) Payment of Benefits***

Benefit payments to Participants are recorded when paid.

***(e) Risks and Uncertainties***

The Plan's investments are exposed to various risks, such as interest rate, market volatility, and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term and that such a change could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

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

***(f) Subsequent Events***

In preparing the accompanying financial statements, Plan management has reviewed all known events that have occurred after December 31, 2024, and through October 9, 2025, the date the financial statements were available to be issued, for inclusion in the financial statements and notes.

The Plan has been amended, to be effective November 1, 2025, to provide for the purchase in 2025 of an annuity contract or contracts from an annuity provider to pay the benefits of certain Participants whose benefits were in pay status as of August 1, 2025 and are being paid in the form of an annuity. Certain exclusions may apply as described in the Plan document, as amended. The annuity contracts purchased will not be assets of the Plan or Plan trust following the purchase.

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

The Master Trust holds assets for all defined benefit plans sponsored by CenterPoint Energy and its subsidiaries, which include: (1) the Plan, (2) the CenterPoint Energy Retirement Plan, (3) the Vectren Corporation Combined Non-Bargaining Retirement Plan, and (4) the Pension Plan for Hourly Employees of Southern Indiana Gas and Electric Company. Information related to the Plan's investments and investment income as of December 31, 2024 and 2023 and for the year ended December 31, 2024, has been certified by the Trustee and 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 made for the years ended December 31, 2024 and 2023.

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

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**  
**Notes of the Financial Statements**  
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The following table presents the total investments of the Master Trust and the Plan's divided interest in the Master Trust as of December 31, 2024:

<b>Investments:</b>	<b>Master Trust Balances</b>	<b>Plan's Interest in Master Trust Balances</b>
	<i>(in thousands)</i>	
Cash and cash equivalents	\$ 44,650	\$ 359
U.S. treasuries	156,115	13,616
Corporate bonds – investment grade or above	428,117	11,570
Municipal/provincial bonds	18,637	54
Other government bonds	12,940	786
Mortgage/asset backed securities	13,481	—
Mutual funds and exchange traded funds	26,236	—
Domestic equities	27,661	1,869
Real estate	84,976	—
Common collective trust (CCT) funds and pooled funds	357,725	25,064
Financial derivative instruments	(3,346)	—
Securities received as collateral	88,391	—
Obligation to return securities received as collateral	(88,391)	—
Net transactions pending settlement	(8,555)	199
Total Investments	1,158,637	53,517
Receivables	96,200	—
Payables	(1,121)	(79)
<b>Net Assets Available for Benefits at End of Year</b>	<b>\$ 1,253,716</b>	<b>\$ 53,438</b>

The Plan held a 4.26% interest in the Master Trust as of December 31, 2024.

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**

**Notes of the Financial Statements**

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The following table presents the total investments of the Master Trust and the Plan's divided interest in the Master Trust as of December 31, 2023:

	<u>Master Trust Balances</u>	<u>Plan's Interest in Master Trust Balances</u>
<b>Investments:</b>	<i>(in thousands)</i>	
Cash and cash equivalents	\$ 27,658	\$ 599
U.S. treasuries	178,307	13,827
Corporate bonds – investment grade or above	469,241	13,135
Municipal/provincial bonds	24,652	47
Other government bonds	9,442	178
Mortgage/asset backed securities	15,974	—
Mutual funds and exchange traded funds	28,296	—
Domestic equities	29,805	2,026
Real estate	107,850	—
Common collective trust (CCT) funds and pooled funds	352,196	25,980
Financial derivative instruments	(3,696)	—
Securities received as collateral	94,308	—
Obligation to return securities received as collateral	(94,308)	—
Net transactions pending settlement	(6,831)	—
<b>Total Investments</b>	<u>1,232,894</u>	<u>55,792</u>
Receivables	129	—
Payables	(905)	(107)
<b>Net Assets Available for Benefits at End of Year</b>	<u><u>\$ 1,232,118</u></u>	<u><u>\$ 55,685</u></u>

The Plan held a 4.53 % interest in the Master Trust as of December 31, 2023.

The changes in the net assets of the Master Trust are as follows:

	<u>Year Ended December 31, 2024</u>
<b>Investment Income:</b>	<i>(in thousands)</i>
Net appreciation in fair value of investments	\$ 9,231
Dividends, interest, and other income	31,239
<b>Net Increase Prior to Transfers</b>	<u>40,470</u>
<b>Transfers:</b>	
Transfers in	120,989
Transfers out	(139,861)
Total Transfers	<u>(18,872)</u>
<b>Increase in Net Assets Available for Benefits</b>	21,598
<b>Net Assets Available for Benefits:</b>	
Beginning Balance of Master Trust	1,232,118
Ending Balance of Master Trust	<u><u>\$ 1,253,716</u></u>

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**

**Notes of the Financial Statements**

**December 31, 2024 and 2023**

**(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.

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 December 31, 2024 and 2023.

<b>Asset</b>	<b>Level</b>	<b>Valuation Methodology</b>
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.
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.
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.
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.

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**

**Notes of the Financial Statements**

**December 31, 2024 and 2023**

As of December 31, 2024 and December 31, 2023, the Plan held no cash and cash equivalents outside of the Master Trust. The following tables set forth by level, within the fair value hierarchy, the Master Trust's investments at fair value as of December 31, 2024 and December 31, 2023:

	<b>December 31, 2024</b>		
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>
	<i>(in thousands)</i>		
<b>Investments:</b>			
Cash and equivalents	\$ 44,650	\$ 44,650	\$ —
U.S. Treasuries	156,115	156,115	—
Corporate Bonds – Investment grade or above	428,117	—	428,117
Municipal/provincial bonds	18,637	—	18,637
Other government bonds	12,940	—	12,940
Mortgage/asset backed securities	13,481	—	13,481
Mutual funds and exchange traded funds	26,236	26,236	—
Domestic equities	27,661	27,661	—
Financial derivative instruments	(3,346)	—	(3,346)
Securities received as collateral	88,391	88,391	—
Obligation to return securities received as collateral	(88,391)	(88,391)	—
Net transactions pending settlement <sup>(1)</sup>	(8,555)	(8,555)	—
Subtotal of Investments Held	\$ 715,936	\$ 246,107	\$ 469,829
Investments measured by net asset value per share or its equivalent <sup>(2)</sup>	442,701	—	—
Total Investments <sup>(3)</sup>	\$ 1,158,637	—	—

(1) Transactions pending settlement include \$16,523 thousand receivable and \$25,078 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 regarding the Plan's interest in the Master Trust, see Note 3.

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**  
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**December 31, 2024 and 2023**

	December 31, 2023		
	Total	Level 1	Level 2
	<i>(in thousands)</i>		
<b>Investments:</b>			
Cash and equivalents	\$ 27,658	\$ 27,658	\$ —
U.S. Treasuries	178,307	178,307	—
Corporate Bonds – Investment grade or above	469,241	—	469,241
Municipal/provincial bonds	24,652	—	24,652
Other government bonds	9,442	—	9,442
Mortgage/asset backed securities	15,974	—	15,974
Mutual funds and exchange traded funds	28,296	28,296	—
Domestic equities	29,805	29,805	—
Financial derivative instruments	(3,696)	—	(3,696)
Securities received as collateral	94,308	94,308	—
Obligation to return securities received as collateral	(94,308)	(94,308)	—
Net transactions pending settlement <sup>(1)</sup>	(6,831)	(6,831)	—
Subtotal of Investments Held	\$ 772,848	\$ 257,235	\$ 515,613
Investments measured by net asset value per share or its equivalent <sup>(2)</sup>	460,046		
Total Investments <sup>(3)</sup>	<u>\$ 1,232,894</u>		

- (1) Transactions pending settlement include \$16,748 thousand receivable and \$23,579 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 regarding the Plan's interest in the Master Trust, see Note 3.

**(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 December 31, 2024 and 2023. The investments included common collective trusts and pooled investment funds. The Plan has no unfunded commitments related to these funds as of December 31, 2024 and 2023.

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**

**Notes of the Financial Statements**

**December 31, 2024 and 2023**

	<b>December 31, 2024</b>			
	<b>Fair Value</b>	<b>Unfunded Commitment</b>	<b>Redemption Frequency</b>	<b>Redemption Notice Period</b>
	<i>(in thousands)</i>			
GQG Partners International Equity Fund	\$ 49,530	—	Daily	5 business days
Morgan Stanley Prime Property Fund <sup>(1)</sup>	39,862	—	Quarterly	90 days
CBRE US Core Partners LP <sup>(1)</sup>	45,114	—	Quarterly	90 days
Emerging Markets Research Equity Fund	22,456	—	Daily	2 business days
Northern Trust Collective S&P 500	189,898	—	Daily	2 business days
PIMCO Short-Term Floating NAV Portfolio	4,884	—	Daily	No
Earnest Partners SMID Cap Core Fund	27,570	—	Daily	5 business days
Kayne Anderson Rudnick Intl SM Cap	10,327	—	Daily	5 business days
Schroder International Multi-Cap Equity Trust	53,060	—	Daily	5 business days
Total Fair Value	<u>\$ 442,701</u>			

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

	<b>December 31, 2023</b>			
	<b>Fair Value</b>	<b>Unfunded Commitment</b>	<b>Redemption Frequency</b>	<b>Redemption Notice Period</b>
	<i>(in thousands)</i>			
GQG Partners International Equity Fund	\$ 52,634	—	Daily	5 business days
Morgan Stanley Prime Property Fund <sup>(1)</sup>	47,943	—	Quarterly	90 days
CBRE US Core Partners LP <sup>(1)</sup>	59,907	—	Quarterly	90 days
Emerging Markets Research Equity Fund	22,981	—	Daily	2 business days
Northern Trust Collective S&P 500	177,789	—	Daily	2 business days
PIMCO Short-Term Floating NAV Portfolio	4,049	—	Daily	No
Earnest Partners SMID Cap Core Fund	29,470	—	Daily	5 business days
Kayne Anderson Rudnick Intl SM Cap	12,762	—	Daily	5 business days
Schroder International Multi-Cap Equity Trust	52,511	—	Daily	5 business days
Total Fair Value	<u>\$ 460,046</u>			

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

**(6) Actuarial Present Value of Accumulated Benefits**

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

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**  
**Notes of the Financial Statements**  
**December 31, 2024 and 2023**

As of December 31, 2024, and 2023, the actuarial present values of accumulated benefits were as follows:

	<b>December 31,</b>	
	<b>2024</b>	<b>2023</b>
	<i>(in thousands)</i>	
Vested benefits of Participants currently receiving benefits	\$ 23,326	\$ 25,140
Other vested participants	18,410	20,129
Total vested benefits	41,736	45,269
Non-vested benefits	635	753
Total actuarial present value of accumulated benefits	<u>\$ 42,371</u>	<u>\$ 46,022</u>

The changes in actuarial present value of accumulated benefits for the year ended December 31, 2024 were as follows:

	<b>December 31, 2024</b>
	<i>(in thousands)</i>
Actuarial present value of accumulated benefits, Beginning of Year	\$ 46,022
Increase (decrease) during the year attributable to:	
Interest	2,829
Change in actuarial assumptions	(2,135)
Plan Amendments	287
Benefits paid	(5,073)
Other changes <sup>(1)</sup>	441
Net decrease	(3,651)
Actuarial present value of accumulated benefits, End of Year	<u>\$ 42,371</u>

(1) The "Other changes" component represents the normal operation of the pension plan. It consists primarily of the increase due to ongoing benefit accruals and those items of plan experience that are not associated with plan asset performance.

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. The unit credit cost method is used to calculate accumulated benefits. Significant actuarial assumptions used in the valuation as of December 31, 2024 and 2023 include the following:

	<b>December 31,</b>	
	<b>2024</b>	<b>2023</b>
Discount rate	7.00%	6.50%
Mortality rate	MP-2021	MP-2021

**INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN**  
**Notes of the Financial Statements**  
**December 31, 2024 and 2023**

	December 31,	
	2024	2023
Retirement rate by age		
55	3.00%	3.00%
56	3.00%	3.00%
57	3.00%	3.00%
58	3.00%	3.00%
59	7.00%	7.00%
60	10.00%	10.00%
61	13.00%	13.00%
62	40.00%	40.00%
63	35.00%	35.00%
64	30.00%	30.00%
65	30.00%	30.00%
66	30.00%	30.00%
67	30.00%	30.00%
68	30.00%	30.00%
69	30.00%	30.00%
70	100.00%	100.00%

**(7) 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 a Trustee for the Plan. These transactions may qualify as party-in-interest transactions.

**(8) Tax Status**

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated December 4, 2015 that the Plan is qualified, and the related trust established under the Plan is tax-exempt under the appropriate sections of the Code. The Plan has been amended subsequent to receiving the determination letter; however, the Company and the Company'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 December 31, 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.

INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN

Notes of the Financial Statements

December 31, 2024 and 2023

(9) 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.

At December 31, 2024, \$86,381 thousand of the securities were on loan under the securities lending program. The fair value of the collateral received was \$88,391 thousand at December 31, 2024. For the year ended December 31, 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:

	<b>Year Ended December 31,</b>	
	<b>2024</b>	
	<i>(in thousands)</i>	
Gross earnings	\$	6,410
Rebates paid		(6,017)
Lending agent's fees		(118)
Net income	\$	275

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

**Number of Participants**

Attained Age	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										
35-39				1	1					
40-44				4	5	1				
45-49				3	10	5				
50-54				3	7	7	1	7		
55-59					5	6	4	11	3	
60-64					3	3	4	5	8	
65-69										11
70+										1

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Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

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

<b>Interest Rates for Minimum Funding Purposes</b>	Based on segment rates with a four-month lookback (as of September 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	4.87%
3rd Segment Rate	5.59%
<b>Interest Rates for Minimum Funding Purposes</b>	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization.
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
Lump Sum Conversion Assumptions	Interest rate: Same as the segments used for minimum funding purposes  Mortality: Current IRC section 417(e) table
<b>Commencement Age and Election Percentages</b>	
Retirement Eligible Actives	100% commence immediately.  80% Lump Sum 14% 50% Joint & Survivor Annuity 6% Single Life Annuity
Other Actives	All lump sum elections commence immediately and all annuity elections commence at age 65.  80% Lump Sum 14% 50% Joint & Survivor Annuity 6% Single Life Annuity
Term Vesteds	Age 65 commencement with a single life annuity
Retirement Age	See Table 1
<b>Mortality Rates</b>	
Healthy and Disabled	2024 generational mortality tables for annuitants and non annuitants per section 1.430(h)(3)-1(b)
Withdrawal Rates	See Table 2
Disability Rates	None

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Decrement Timing	Middle of year, 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.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
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>
<b>Expected Return on Assets</b>	
2022 Plan Year	5.50%
2023 Plan Year	7.00% limited to 5.74%
2024 Plan Year	6.50%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	\$360,000; 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	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

Actuarial Assumptions and Methods

Table 1

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	7.00%
60	10.00%
61	13.00%
62	40.00%
63	35.00%
64	30.00%
65	30.00%
66	30.00%
67	30.00%
68	30.00%
69	30.00%
70	100.00%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Table 2

Withdrawal Rates

Age	Rate
21	5.00%
22	5.00%
23	5.00%
24	5.00%
25	5.00%
26	5.00%
27	5.00%
28	5.00%
29	5.00%
30	5.00%
31	5.00%
32	5.00%
33	5.00%
34	5.00%
35	5.00%
36	5.00%
37	5.00%
38	5.00%
39	5.00%
40	4.00%
41	3.00%
42	3.00%
43	3.00%
44	3.00%
45	3.00%
46	3.00%
47	3.00%
48	3.00%
49	3.00%
50	2.00%
51	2.00%
52	1.50%
53	1.00%
54	0.50%
55+	0.00%

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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.

<b>A</b> Name of plan INDIANA GAS COMPANY, INC. BARGAINING UNIT RETIREMENT PLAN	<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF INDIANA GAS COMPANY, INC.	<b>D</b> Employer Identification Number (EIN) 35-0793669	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> 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**

<b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	55,686,764	
<b>b</b> Actuarial value .....	<b>2b</b>	60,249,353	
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	359	29,745,714	29,745,714
<b>b</b> For terminated vested participants .....	98	4,818,153	4,818,153
<b>c</b> For active participants .....	119	15,389,357	16,294,062
<b>d</b> Total .....	576	49,953,224	50,857,929
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....	<input type="checkbox"/>		
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
<b>b</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 .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>	5.12%	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	640,735	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	360,000	
<b>c</b> Target normal cost .....	<b>6c</b>	1,000,735	

**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.

<b>SIGN HERE</b>	GEORGE C. SANGER Signature of actuary	08/22/2025 Date
	GEORGE C. SANGER, F.S.A., E.A. Type or print name of actuary	2306326 Most recent enrollment number
	AON CONSULTING, INC. Firm name	281-882-1000 Telephone number (including area code)
	MSC# 17866 P.O. Box 803507 Dallas TX 75380 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

<b>Part II</b>	<b>Beginning of Year Carryover and Prefunding Balances</b>	
	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	10,824,958
<b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	1,499,124
<b>9</b> Amount remaining (line 7 minus line 8) .....	0	9,325,834
<b>10</b> Interest on line 9 using prior year's actual return of <u>13.73%</u> .....	0	1,280,437
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
<b>b(1)</b> 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>5.24%</u> .....		0
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b> Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	10,606,271

<b>Part III</b>	<b>Funding Percentages</b>	
<b>14</b> Funding target attainment percentage .....	<b>14</b>	97.61%
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	118.46%
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	92.63%
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV</b>	<b>Contributions and Liquidity Shortfalls</b>					
<b>18</b> 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	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b> 0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 0
<b>20</b> Quarterly contributions and liquidity shortfalls:	
<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</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
<b>c</b> 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
0	0
(3) 3rd	(4) 4th
0	0

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

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 63
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

**Part VI Miscellaneous Items**

<b>24</b> 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
<b>25</b> 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
<b>26</b> Demographic and benefit information		
<b>a</b> 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>b</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
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	1,000,735	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance		Installment
<b>a</b> Net shortfall amortization installment .....	1,214,847		127,857
<b>b</b> Waiver amortization installment .....	0		0
<b>33</b> 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 .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	1,128,592	
		Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....		0	1,128,592
<b>36</b> Additional cash requirement (line 34 minus line 35).....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	<b>37</b>	0	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

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

<b>41</b> 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
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Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 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	3.0%	1.0000	1.67
56.5	3.0%	0.9700	1.64
57.5	3.0%	0.9409	1.62
58.5	3.0%	0.9127	1.60
59.5	7.0%	0.8853	3.69
60.5	10.0%	0.8233	4.98
61.5	13.0%	0.7410	5.92
62.5	40.0%	0.6447	16.12
63.5	35.0%	0.3868	8.60
64.5	30.0%	0.2514	4.86
65.5	30.0%	0.1760	3.46
66.5	30.0%	0.1232	2.46
67.5	30.0%	0.0862	1.75
68.5	30.0%	0.0604	1.24
69.5	30.0%	0.0423	0.88
70.0	100.0%	0.0296	2.07
	Weighted Average		62.56

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

## Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the withdrawal rates to better reflect anticipated future experience.
- A change in the active retirement rates to better reflect anticipated future experience.
- A change in the optional payment form election percentage to better reflect anticipated future experience.
- A change in the unlimited expected rate of return on assets from 7.00% to 6.50%.

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) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

**Number of Participants**

Attained Age	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										
35-39				1	1					
40-44				4	5	1				
45-49				3	10	5				
50-54				3	7	7	1	7		
55-59					5	6	4	11	3	
60-64					3	3	4	5	8	
65-69										11
70+										1

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Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 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	\$ 3,883,563	January 1, 2023	14	\$ 370,658
Shortfall	\$ (2,668,716)	January 1, 2024	15	\$ (242,801)

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 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 September 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	4.87%
3rd Segment Rate	5.59%

### Interest Rates for Minimum Funding Purposes

Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization.

1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%

### 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.

80% Lump Sum  
 14% 50% Joint & Survivor Annuity  
 6% Single Life Annuity

#### Other Actives

All lump sum elections commence immediately and all annuity elections commence at age 65.

80% Lump Sum  
 14% 50% Joint & Survivor Annuity  
 6% Single Life Annuity

#### Term Vesteds

Age 65 commencement with a single life annuity

#### Retirement Age

See Table 1

### Mortality Rates

#### Healthy and Disabled

2024 generational mortality tables for annuitants and non annuitants per section 1.430(h)(3)-1(b)

#### Withdrawal Rates

See Table 2

#### Disability Rates

None

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Decrement Timing	Middle of year, 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.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
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>
<b>Expected Return on Assets</b>	
2022 Plan Year	5.50%
2023 Plan Year	7.00% limited to 5.74%
2024 Plan Year	6.50%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	\$360,000; 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	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

Actuarial Assumptions and Methods

Table 1

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	7.00%
60	10.00%
61	13.00%
62	40.00%
63	35.00%
64	30.00%
65	30.00%
66	30.00%
67	30.00%
68	30.00%
69	30.00%
70	100.00%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Table 2

Withdrawal Rates

Age	Rate
21	5.00%
22	5.00%
23	5.00%
24	5.00%
25	5.00%
26	5.00%
27	5.00%
28	5.00%
29	5.00%
30	5.00%
31	5.00%
32	5.00%
33	5.00%
34	5.00%
35	5.00%
36	5.00%
37	5.00%
38	5.00%
39	5.00%
40	4.00%
41	3.00%
42	3.00%
43	3.00%
44	3.00%
45	3.00%
46	3.00%
47	3.00%
48	3.00%
49	3.00%
50	2.00%
51	2.00%
52	1.50%
53	1.00%
54	0.50%
55+	0.00%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

## Schedule SB, Part V — Summary of Plan Provisions

Plan Name	The Indiana Gas Company Inc. Bargaining Unit Retirement Plan
Effective Date	The plan was most recently amended effective January 1, 2024.
Plan Year	The 12-month period ending December 31.
Covered Employees	All employees of Indiana Gas subject to collective bargaining agreement providing coverage under this plan. Notwithstanding the foregoing, no employee hired or rehired on or after July 21, 2009 (other than an employee covered by VEDO) shall be eligible.
Eligibility	First of the month coincident with or following the attainment of age 21 and completion of one year of service.
Years of Service	Each anniversary year in which the employee completes 1,000 hours. In the final 12-month period of employment, if 1,000 hours are not completed, 1/12 of a year is earned for each completed month of employment.
Vesting Service	Years of service.
Credited Service	Years of service completed as a participant.
Normal Retirement Date	The first of the month coincident with or next following age 65.
Normal Retirement Benefit	The sum of: <ol style="list-style-type: none"><li>(1) Accrued benefit based on prior plan provisions as of December 31, 1998</li><li>(2) \$40 for service completed between January 1, 1999 and December 31, 2001</li><li>(3) \$45 for service completed between January 1, 2002 and December 31, 2003</li><li>(4) \$48 for service completed between January 1, 2004 and December 31, 2004</li><li>(5) \$50 for service completed between January 1, 2005 and December 31, 2005</li></ol>

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
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- (6) \$52 for service completed between January 1, 2006 and December 31, 2006
- (7) \$54 for service completed between January 1, 2007 and December 31, 2007
- (8) \$56 for service completed between January 1, 2008 and December 31, 2009
- (9) \$57 for service completed between January 1, 2010 and December 31, 2010
- (10) \$58 for service completed between January 1, 2011 and December 31, 2011
- (11) \$59 for service completed between January 1, 2012 and December 31, 2012
- (12) \$60 for service completed between January 1, 2013 and December 31, 2013
- (13) \$61 for service completed between January 1, 2014 and December 31, 2014
- (14) \$62 for service completed between January 1, 2015 and December 31, 2015
- (15) \$63 for service completed between January 1, 2016 and December 31, 2016
- (16) \$64 for service completed between January 1, 2017 and December 31, 2017
- (17) \$69 for service completed between January 1, 2018 and December 31, 2019
- (18) \$70 for service completed between January 1, 2020 and December 31, 2021.
- (19) \$72 for service completed between January 1, 2022 and December 31, 2023.
- (20) \$75 for service completed on or after January 1, 2024.

Supplemental Benefit

Monthly annuity of \$475 payable until the Social Security normal retirement date, but no longer than six years.

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Form of Payment

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 66<sup>2</sup>/<sub>3</sub>%, 75% and 100% joint and survivor annuity, a life annuity for married participants, or, for commencement dates after February 28, 2013, a lump sum. Cash balance accounts can be paid in the form of a lump sum for commencement dates prior to March 1, 2013. Effective March 1, 2013, beneficiaries of a postretirement death benefit may elect to receive the remaining value as a lump sum.

Early Retirement Date

On or after the first of the month coincident with or next following attaining both age 50 and 10 years of service.

Early Retirement Benefit

Monthly retirement benefit determined as of early retirement date, reduced as follows plus monthly supplemental benefit:

Age	Factor (%)
65	100.0
64	100.0
63	100.0
62	100.0
61	88.0
60	82.0
59	75.0
58	68.0
57	61.0
56	54.0
55	50.0
54	40.0
53	33.0
52	26.0
51	19.0
50	12.0

Prior to January 1, 2018, factor at age 62 was 94.0%.

Vesting

An employee is 100% vested upon completion of five years of vesting service.

Vested Benefits Upon Termination

Monthly retirement benefit determined as of termination date, payable at age 65. If the participant has 10 years of vesting service, they may elect to receive their benefit as early as age 50, reduced by the schedule above (see Early Retirement Benefit).

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

Death Benefit Eligibility	Completion of five years of vesting service.
Death Benefit	100% of the monthly retirement benefit determined as of the date of death, reduced for the 100% joint & survivor election and reduced for payment as early as the participant's fiftieth birthday.
Disability Benefit Eligibility	Total and permanent disability after completion of 10 years of service.
Disability Benefit	Continued accruals during period of disability. Benefits received at normal retirement date.
Employee Contributions	None.
Actuarial Equivalence for Optional Forms	Tabular factors for joint and survivor. 417(e) for lump sum.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Plan Provisions – VEDO

Plan Name	The Indiana Gas Company Inc. Bargaining Unit Retirement Plan										
Effective Date	The plan was most recently amended effective January 1, 2022.										
Plan Year	The 12-month period ending December 31.										
Covered Employees	All employees of VEDO subject to a collective bargaining agreement providing coverage under this plan. Notwithstanding the foregoing, no employee hired or rehired on or after October 31, 2009 shall be eligible.										
Eligibility	First of the month coincident with or following the attainment of age 18 and completion of one year of vesting service.										
Vesting Service	The number of calendar years in which an employee is credited with at least 500 hours of service.										
Credited Service	Credited service is accrued based on the following schedule:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="text-align: left;">Hours of Service</th> <th style="text-align: right;">Credited Service Accrual</th> </tr> </thead> <tbody> <tr> <td>1,560+</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>1,000–1,559</td> <td style="text-align: right;">0.75</td> </tr> <tr> <td>500–999</td> <td style="text-align: right;">0.50</td> </tr> <tr> <td>0–499</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table>	Hours of Service	Credited Service Accrual	1,560+	1.00	1,000–1,559	0.75	500–999	0.50	0–499	0.00
Hours of Service	Credited Service Accrual										
1,560+	1.00										
1,000–1,559	0.75										
500–999	0.50										
0–499	0.00										
Normal Retirement Date	The first of the month coincident with or next following age 65.										

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Normal Retirement Benefit

Years of credited service (maximum of 35 years prior to January 1, 2012 and 36 years on or after January 1, 2012) times the dollar amount in the schedule below:

Year of Termination	Dollar Multiplier
2000	\$23
2001	\$24
2002	\$25
2003	\$26
2004	\$27
2005	\$29
2006	\$31
2007	\$32
2008	\$32
2009	\$33
2012–2014	\$37
2015	\$40
2016–2018	\$43
2019–2021	\$46
2022 or later	\$50

(as amended effective January 1, 2022)

Participants terminating between April 22, 2010 and October 31, 2010 and are early retirement eligible will receive a \$37 multiplier. Participants terminating between January 1, 2013 and June 30, 2013 and are early retirement eligible receive a \$40 multiplier.

The benefit calculated based on all years of credited service at Vectren and DP&L will be offset by the benefit payable under the DP&L Pension Plan.

Supplemental Benefit

- (1) A monthly annuity of \$300 payable from early retirement date until age 65 (effective April 22, 2010; amount was previously \$259.50). This benefit shall not be payable to a member who is eligible for this benefit under the DPL Pension Plan, plus
- (2) A monthly amount of \$400 payable until Social Security normal retirement date. This benefit is payable only to those members with at least 30 years of credited service at retirement. This benefit shall not be payable to a member who is eligible for this benefit under the DPL Pension Plan.

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Form of Payment 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 the actuarially equivalent 50% or 100% joint and survivor annuity or a lump sum (for commencement dates after February 28, 2013). Effective March 1, 2013, if a participant dies while receiving payments, the beneficiary can elect to receive the remaining value as a lump sum.

Early Retirement Date On or after the first of the month coincident with or next following attaining both age 55 and 10 years of service.

Early Retirement Benefit Monthly benefit determined as of retirement date, reduced as follows:

Age	Factor (%)
65	100.0
64	100.0
63	100.0
62	100.0
61	95.0
60	90.0
59	85.0
58	80.0
57	75.0
56	70.0
55	65.0

If a participant is age 55 and has 30 years of credited service, then no reduction will be applied.

The benefit based on all years of service at Vectren and DP&L will be reduced by the factors listed above. This reduced benefit will be offset by the early retirement benefit payable under the DP&L plan reduced in accordance with DP&L early retirement factors.

Vesting An employee is 100% vested upon completion of five years of vesting service.

Vested Benefits Upon Termination Monthly pension benefit determined as of termination date payable at age 65. If the participant has 10 years of vesting service, they may choose to receive their benefits as early as age 55, reduced by the following schedule:

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Age	Factor (%)
65	100.0
64	89.0
63	81.0
62	73.3
61	66.4
60	60.3
59	54.9
58	50.1
57	45.8
56	42.0
55	38.5

Death Benefit Eligibility	Completion of five years of vesting service.
Death Benefit	For married participants, surviving spouse receives 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint & survivor election and reduced for payment as early as the participant’s early retirement date.
Employee Contributions	None.
Actuarial Equivalence for Optional Forms	6% 1971 Group Annuity Mortality (Male) for annuity forms. 417(e) for lump sum.

## Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- An update to the mortality and to the interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable rates for the current plan year.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$265,000 for 2023 to \$275,000 for 2024.
- Effective January 1, 2024, the IGC benefit multiplier increased from \$72 to \$75 for service completed on or after January 1, 2024.
- Effective January 1, 2024, the IGC Supplemental annuity payable until the Social Security normal retirement date increased from \$425 to \$475.
- Effective January 1, 2024, the automatic cash-out limit has increased from \$5,000 to \$7,000.

## 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) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 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	3.0%	1.0000	1.67
56.5	3.0%	0.9700	1.64
57.5	3.0%	0.9409	1.62
58.5	3.0%	0.9127	1.60
59.5	7.0%	0.8853	3.69
60.5	10.0%	0.8233	4.98
61.5	13.0%	0.7410	5.92
62.5	40.0%	0.6447	16.12
63.5	35.0%	0.3868	8.60
64.5	30.0%	0.2514	4.86
65.5	30.0%	0.1760	3.46
66.5	30.0%	0.1232	2.46
67.5	30.0%	0.0862	1.75
68.5	30.0%	0.0604	1.24
69.5	30.0%	0.0423	0.88
70.0	100.0%	0.0296	2.07
	Weighted Average		62.56

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

## Schedule SB, Part V — Summary of Plan Provisions

Plan Name	The Indiana Gas Company Inc. Bargaining Unit Retirement Plan
Effective Date	The plan was most recently amended effective January 1, 2024.
Plan Year	The 12-month period ending December 31.
Covered Employees	All employees of Indiana Gas subject to collective bargaining agreement providing coverage under this plan. Notwithstanding the foregoing, no employee hired or rehired on or after July 21, 2009 (other than an employee covered by VEDO) shall be eligible.
Eligibility	First of the month coincident with or following the attainment of age 21 and completion of one year of service.
Years of Service	Each anniversary year in which the employee completes 1,000 hours. In the final 12-month period of employment, if 1,000 hours are not completed, 1/12 of a year is earned for each completed month of employment.
Vesting Service	Years of service.
Credited Service	Years of service completed as a participant.
Normal Retirement Date	The first of the month coincident with or next following age 65.
Normal Retirement Benefit	The sum of: <ol style="list-style-type: none"><li>(1) Accrued benefit based on prior plan provisions as of December 31, 1998</li><li>(2) \$40 for service completed between January 1, 1999 and December 31, 2001</li><li>(3) \$45 for service completed between January 1, 2002 and December 31, 2003</li><li>(4) \$48 for service completed between January 1, 2004 and December 31, 2004</li><li>(5) \$50 for service completed between January 1, 2005 and December 31, 2005</li></ol>

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

- (6) \$52 for service completed between January 1, 2006 and December 31, 2006
- (7) \$54 for service completed between January 1, 2007 and December 31, 2007
- (8) \$56 for service completed between January 1, 2008 and December 31, 2009
- (9) \$57 for service completed between January 1, 2010 and December 31, 2010
- (10) \$58 for service completed between January 1, 2011 and December 31, 2011
- (11) \$59 for service completed between January 1, 2012 and December 31, 2012
- (12) \$60 for service completed between January 1, 2013 and December 31, 2013
- (13) \$61 for service completed between January 1, 2014 and December 31, 2014
- (14) \$62 for service completed between January 1, 2015 and December 31, 2015
- (15) \$63 for service completed between January 1, 2016 and December 31, 2016
- (16) \$64 for service completed between January 1, 2017 and December 31, 2017
- (17) \$69 for service completed between January 1, 2018 and December 31, 2019
- (18) \$70 for service completed between January 1, 2020 and December 31, 2021.
- (19) \$72 for service completed between January 1, 2022 and December 31, 2023.
- (20) \$75 for service completed on or after January 1, 2024.

Supplemental Benefit

Monthly annuity of \$475 payable until the Social Security normal retirement date, but no longer than six years.

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Form of Payment

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 66<sup>2</sup>/<sub>3</sub>%, 75% and 100% joint and survivor annuity, a life annuity for married participants, or, for commencement dates after February 28, 2013, a lump sum. Cash balance accounts can be paid in the form of a lump sum for commencement dates prior to March 1, 2013. Effective March 1, 2013, beneficiaries of a postretirement death benefit may elect to receive the remaining value as a lump sum.

Early Retirement Date

On or after the first of the month coincident with or next following attaining both age 50 and 10 years of service.

Early Retirement Benefit

Monthly retirement benefit determined as of early retirement date, reduced as follows plus monthly supplemental benefit:

Age	Factor (%)
65	100.0
64	100.0
63	100.0
62	100.0
61	88.0
60	82.0
59	75.0
58	68.0
57	61.0
56	54.0
55	50.0
54	40.0
53	33.0
52	26.0
51	19.0
50	12.0

Prior to January 1, 2018, factor at age 62 was 94.0%.

Vesting

An employee is 100% vested upon completion of five years of vesting service.

Vested Benefits Upon Termination

Monthly retirement benefit determined as of termination date, payable at age 65. If the participant has 10 years of vesting service, they may elect to receive their benefit as early as age 50, reduced by the schedule above (see Early Retirement Benefit).

Schedule SB Attachment (Form 5500) —2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

Death Benefit Eligibility	Completion of five years of vesting service.
Death Benefit	100% of the monthly retirement benefit determined as of the date of death, reduced for the 100% joint & survivor election and reduced for payment as early as the participant's fiftieth birthday.
Disability Benefit Eligibility	Total and permanent disability after completion of 10 years of service.
Disability Benefit	Continued accruals during period of disability. Benefits received at normal retirement date.
Employee Contributions	None.
Actuarial Equivalence for Optional Forms	Tabular factors for joint and survivor. 417(e) for lump sum.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Plan Provisions – VEDO

Plan Name	The Indiana Gas Company Inc. Bargaining Unit Retirement Plan										
Effective Date	The plan was most recently amended effective January 1, 2022.										
Plan Year	The 12-month period ending December 31.										
Covered Employees	All employees of VEDO subject to a collective bargaining agreement providing coverage under this plan. Notwithstanding the foregoing, no employee hired or rehired on or after October 31, 2009 shall be eligible.										
Eligibility	First of the month coincident with or following the attainment of age 18 and completion of one year of vesting service.										
Vesting Service	The number of calendar years in which an employee is credited with at least 500 hours of service.										
Credited Service	Credited service is accrued based on the following schedule:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="text-align: left;">Hours of Service</th> <th style="text-align: right;">Credited Service Accrual</th> </tr> </thead> <tbody> <tr> <td>1,560+</td> <td style="text-align: right;">1.00</td> </tr> <tr> <td>1,000–1,559</td> <td style="text-align: right;">0.75</td> </tr> <tr> <td>500–999</td> <td style="text-align: right;">0.50</td> </tr> <tr> <td>0–499</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table>	Hours of Service	Credited Service Accrual	1,560+	1.00	1,000–1,559	0.75	500–999	0.50	0–499	0.00
Hours of Service	Credited Service Accrual										
1,560+	1.00										
1,000–1,559	0.75										
500–999	0.50										
0–499	0.00										
Normal Retirement Date	The first of the month coincident with or next following age 65.										

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Normal Retirement Benefit

Years of credited service (maximum of 35 years prior to January 1, 2012 and 36 years on or after January 1, 2012) times the dollar amount in the schedule below:

Year of Termination	Dollar Multiplier
2000	\$23
2001	\$24
2002	\$25
2003	\$26
2004	\$27
2005	\$29
2006	\$31
2007	\$32
2008	\$32
2009	\$33
2012–2014	\$37
2015	\$40
2016–2018	\$43
2019–2021	\$46
2022 or later	\$50

(as amended effective January 1, 2022)

Participants terminating between April 22, 2010 and October 31, 2010 and are early retirement eligible will receive a \$37 multiplier. Participants terminating between January 1, 2013 and June 30, 2013 and are early retirement eligible receive a \$40 multiplier.

The benefit calculated based on all years of credited service at Vectren and DP&L will be offset by the benefit payable under the DP&L Pension Plan.

Supplemental Benefit

- (1) A monthly annuity of \$300 payable from early retirement date until age 65 (effective April 22, 2010; amount was previously \$259.50). This benefit shall not be payable to a member who is eligible for this benefit under the DPL Pension Plan, plus
- (2) A monthly amount of \$400 payable until Social Security normal retirement date. This benefit is payable only to those members with at least 30 years of credited service at retirement. This benefit shall not be payable to a member who is eligible for this benefit under the DPL Pension Plan.

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Form of Payment 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 the actuarially equivalent 50% or 100% joint and survivor annuity or a lump sum (for commencement dates after February 28, 2013). Effective March 1, 2013, if a participant dies while receiving payments, the beneficiary can elect to receive the remaining value as a lump sum.

Early Retirement Date On or after the first of the month coincident with or next following attaining both age 55 and 10 years of service.

Early Retirement Benefit Monthly benefit determined as of retirement date, reduced as follows:

Age	Factor (%)
65	100.0
64	100.0
63	100.0
62	100.0
61	95.0
60	90.0
59	85.0
58	80.0
57	75.0
56	70.0
55	65.0

If a participant is age 55 and has 30 years of credited service, then no reduction will be applied.

The benefit based on all years of service at Vectren and DP&L will be reduced by the factors listed above. This reduced benefit will be offset by the early retirement benefit payable under the DP&L plan reduced in accordance with DP&L early retirement factors.

Vesting An employee is 100% vested upon completion of five years of vesting service.

Vested Benefits Upon Termination Monthly pension benefit determined as of termination date payable at age 65. If the participant has 10 years of vesting service, they may choose to receive their benefits as early as age 55, reduced by the following schedule:

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 PN: 002

Age	Factor (%)
65	100.0
64	89.0
63	81.0
62	73.3
61	66.4
60	60.3
59	54.9
58	50.1
57	45.8
56	42.0
55	38.5

Death Benefit Eligibility	Completion of five years of vesting service.
Death Benefit	For married participants, surviving spouse receives 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint & survivor election and reduced for payment as early as the participant’s early retirement date.
Employee Contributions	None.
Actuarial Equivalence for Optional Forms	6% 1971 Group Annuity Mortality (Male) for annuity forms. 417(e) for lump sum.

## Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- An update to the mortality and to the interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable rates for the current plan year.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$265,000 for 2023 to \$275,000 for 2024.
- Effective January 1, 2024, the IGC benefit multiplier increased from \$72 to \$75 for service completed on or after January 1, 2024.
- Effective January 1, 2024, the IGC Supplemental annuity payable until the Social Security normal retirement date increased from \$425 to \$475.
- Effective January 1, 2024, the automatic cash-out limit has increased from \$5,000 to \$7,000.

## 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) –2024 Plan Year  
 Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
 EIN: 35-0793669 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	\$ 3,883,563	January 1, 2023	14	\$ 370,658
Shortfall	\$ (2,668,716)	January 1, 2024	15	\$ (242,801)

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Indiana Gas Company, Inc. Bargaining Unit Retirement Plan  
EIN: 35-0793669 PN: 002

## Schedule SB, line 24 – Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the withdrawal rates to better reflect anticipated future experience.
- A change in the active retirement rates to better reflect anticipated future experience.
- A change in the optional payment form election percentage to better reflect anticipated future experience.
- A change in the unlimited expected rate of return on assets from 7.00% to 6.50%.

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.