

## NOTICE AND AGENDA

MEETING OF THE  
AUDIT & RISK COMMITTEE OF THE  
BOARD OF DIRECTORS FOR CITIZENS ENERGY GROUP  
GAINBRIDGE FIELDHOUSE  
125 S. PENNSYLVANIA ST., INDIANAPOLIS, IN 46204  
WEDNESDAY, MAY 27, 2026

The Audit & Risk Committee of the Board of Directors for Citizens Energy Group will meet in Public Session beginning at 8:00 a.m. on Wednesday, May 27, 2026, in the Penn Street Conference Room located at 125 S. Pennsylvania St., Indianapolis, Indiana, for the purpose of discussing the subject matters set forth below.

### PUBLIC SESSION

- I. Call to Order: J. Good
- II. Approval of the Minutes of the Meeting of the Audit & Risk Committee held on February 18, 2026: J. Good **(ACTION)**
- III. Certification of Topics Discussed at the Executive Session of the Audit & Risk Committee held on February 18, 2026: J. Good **(ACTION)**
- IV. Report of Enterprise Risk Management: J. Bailey
- V. Report of Internal Audit: Scott Leavitt
  - a. Review Internal Audit Committee Charter: J. Good **(ACTION)**
- VI. Report of Vice President & Controller: S. Karner
- VII. Report of External Auditor: Deloitte & Touche LLP
- VIII. Motion to Recommend Board Approval: J. Good **(ACTION)**
- IX. Review Audit & Risk Committee Charter: J. Good **(ACTION)**
- X. Other Business: J. Good
- XI. Adjournment: J. Good