

AES Ohio
Cost Allocation Changes

Cost Center Groupings	Prior to 2024 Allocation of Indirect Costs	Allocation of Indirect Costs Beginning 1/1/2024 (Notes A and B)
IT Governance and Security Management Cyber Security Enterprise Collaboration Services Infrastructure Networks T&D Applications Digital Customer Experience Digital Products and Ecosystem Digital Operations Digital Solutions and Innovation Digital Workplace Experience	IT Assets IT Assets Gross property and headcount IT assets and connected workstations PCs and connected workstations IT assets and connected workstations PCs and headcount and connected workstations Network connections Retail Revenue Three Factor IT gross assets Three factor Email users	Labor Ratio Labor Ratio Three Factor Labor Ratio Three Factor Labor Ratio Three Factor Three Factor 100% D Three Factor Labor Ratio Three Factor Three Factor
HR Local Talent COE Payroll Total Rewards COE	Headcount Headcount Headcount Headcount	Three Factor Three Factor Three Factor Three Factor
Community Relations Customer Experience Governmental Affairs Communications	Retail Customers Based upon time spent Headcount	100% D Three Factor Three Factor

Note A: Labor Ratio is the latest actual Labor Ratio from the transmission formula rate (transmission labor as percent of sum of transmission, distribution, customer service and sales labor costs). The distribution labor ratio is one minus the transmission labor ratio.

Note B: Three Factor is an allocation approached based upon an equal weighting of distribution and transmission labor, revenue and gross plant in service.