

Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

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... 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: BUCKEYE POWER SALES CO., INC. 401(K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1990
2a Plan sponsor's name (employer, if for a single-employer plan): BUCKEYE POWER SALES CO., INC.
2b Employer Identification Number (EIN): 31-4365080
2c Plan Sponsor's telephone number: 614-328-0812
2d Business code (see instructions): 423800

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.

|   |  |     |
|---|--|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN              |     |
|   | <b>3c</b> Administrator's telephone number |     |
| <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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name  | <b>4b</b> EIN                              |     |
|   | <b>4d</b> PN                               |     |
| <b>5</b> Total number of participants at the beginning of the plan year   | <b>5</b>                                   | 306 |
| <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> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><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) .....<br><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) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 251 |
|   | <b>6a(2)</b>                               | 246 |
|   | <b>6b</b>                                  | 0   |
|   | <b>6c</b>                                  | 68  |
|   | <b>6d</b>                                  | 314 |
|   | <b>6e</b>                                  | 0   |
|   | <b>6f</b>                                  | 314 |
|   | <b>6g(1)</b>                               | 291 |
|   | <b>6g(2)</b>                               | 289 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  | <b>7</b>                                   | 3   |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2S 2E 3D 2G 2J 2K 2F 2T

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

**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 \_\_\_\_\_
- (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)** 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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**(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)

MERCER GLOBAL ADVISORS

74-3257877

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 27 50                  | NONE  | 40726  | 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)

ASCENSUS LLC

11-3665754

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 55 99 37<br>64 15 50   | NONE  | 33946  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 55  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

**Part I Service Provider Information (continued)**

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

|  |   |  |
|--|---|--|
| <b>(a)</b> Enter service provider name as it appears on line 2             | <b>(b)</b> Service Codes<br>(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<br>(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<br>(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><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><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<br><u>BUCKEYE POWER SALES CO., INC. 401(K) PLAN</u>                                    | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>BUCKEYE POWER SALES CO., INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-4365080</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><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

|   |                               |  |
|---|-------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP VALUE R1</u>                |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>             |                               |  |
| <b>c</b> EIN-PN <u>38-4139852-630</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>509884</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE BOND R1</u>                    |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>             |                               |  |
| <b>c</b> EIN-PN <u>82-1986152-325</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>68086</u>   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP VALUE R1</u>              |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>             |                               |  |
| <b>c</b> EIN-PN <u>38-4065329-426</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1110924</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTERNATIONAL EQUITY R1</u>         |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST</u>             |                               |  |
| <b>c</b> EIN-PN <u>38-4139853-631</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>634842</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP GROWTH FUND III CL R1</u> |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST -</u>           |                               |  |
| <b>c</b> EIN-PN <u>38-7275327-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1415384</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)                |

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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



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

|  |  |
|--|--|
| 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<br><b>BUCKEYE POWER SALES CO., INC. 401(K) PLAN</b>                                | <b>B</b> Three-digit plan number (PN) <b>001</b>                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BUCKEYE POWER SALES CO., INC.</b>    | <b>D</b> Employer Identification Number (EIN)<br><b>31-4365080</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

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

|  | (a) Beginning of Year | (b) End of Year |
|--|-----------------------|-----------------|
| <b>Assets</b>  |                       |                 |
| <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>          | 1364108         |
| <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>          | 398720          |
| <b>(9)</b> Value of interest in common/collective trusts                                     | <b>1c(9)</b>          | 3739120         |
| <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>         |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities                                  | <b>1c(12)</b>         |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds)        | <b>1c(13)</b>         | 19213563        |
| <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>    | 24243842                     | 24715511               |
| <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>    |                              |                        |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j)..... | <b>1k</b>    | 0                            | 0                      |
| <b>Net Assets</b>  |              |                              |                        |
| <b>l</b> Net assets (subtract line 1k from line 1f).....                 | <b>1l</b>    | 24243842                     | 24715511               |

**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> | 825818            |                  |
| <b>(B)</b> Participants.....   | <b>2a(1)(B)</b> | 1754937           |                  |
| <b>(C)</b> Others (including rollovers).....   | <b>2a(1)(C)</b> | 76623             |                  |
| (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>    |                   | 2657378          |
| <b>b Earnings on investments:</b>  |                 |                   |                  |
| (1) Interest:  |                 |                   |                  |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....        | <b>2b(1)(A)</b> | 31759             |                  |
| <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> | 0                 |                  |
| <b>(E)</b> Participant loans.....  | <b>2b(1)(E)</b> | 30271             |                  |
| <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> |                   | 62030            |
| (2) Dividends: <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> | 369653            |                  |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |                   |                  |
| (3) Rents.....   | <b>2b(3)</b>    |                   |                  |
| (4) Net gain (loss) on sale of assets: <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> |                   |                  |
| (5) Unrealized appreciation (depreciation) of assets: <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> |                   |                  |

|   |               | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            | 657832    |
| (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>  |            |           |
| (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> |            | 2054255   |
| <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>     |            | 5801148   |

**Expenses**

|  |               |         |         |
|--|---------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |               |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....             | <b>2e(1)</b>  | 5254807 |         |
| (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>  |         | 5254807 |
| <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>  |         |         |
| (2) Contract administrator fees .....  | <b>2i(2)</b>  | 33946   |         |
| (3) Recordkeeping fees .....   | <b>2i(3)</b>  |         |         |
| (4) IQPA audit fees .....  | <b>2i(4)</b>  |         |         |
| (5) Investment advisory and investment management fees .....                               | <b>2i(5)</b>  | 40726   |         |
| (6) Bank or trust company trustee/custodial fees .....                                     | <b>2i(6)</b>  |         |         |
| (7) Actuarial fees .....   | <b>2i(7)</b>  |         |         |
| (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> |         | 74672   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>     |         | 5329479 |

**Net Income and Reconciliation**

|   |              |  |        |
|---|--------------|--|--------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 471669 |
| <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: **GBQ PARTNERS**

(2) EIN: **20-2122306**

**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   |    | 500000 |
| <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.)   |     | X  |        |
| <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 \_\_\_\_\_.

|  |   |  |
|--|---|--|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2024</b><br><br><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<br><u>BUCKEYE POWER SALES CO., INC. 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BUCKEYE POWER SALES CO., INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-4365080</u> |            |

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

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

|   |   |   |
|---|---|---|
| <b>1</b> 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): 45-0404698

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

|  |   |  |
|--|---|--|
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 |  |
|--|---|--|

|                |   |
|----------------|---|
| <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) .....  | 6a |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | 6b |  |
| <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)..... | 6c |  |

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

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

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

|                 |                   |
|-----------------|-------------------|
| <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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703678A.

• **Financial Statements**  
• with Supplementary Information

• **Buckeye Power Sales**  
• **Co., Inc. 401(k) Plan**

• December 31, 2024 and 2023



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To the Plan Administrator  
Buckeye Power Sales Co., Inc.  
401(k) Plan  
Blacklick, Ohio

## **Independent Auditor's Report**

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

We have performed audits of the financial statements of the Buckeye Power Sales Co., Inc. 401(k) 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's 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 (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in the notes to the financial statements, is complete and accurate.

### **Opinion**

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

- 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 (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified 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 (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 audit. 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 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 within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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 of the Financial Statements* 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 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 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.
- 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 Plan's internal control. 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 Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, 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 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 GAAP.

To the Plan Administrator  
Buckeye Power Sales Co., Inc.  
401(k) Plan  
Page 4

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.

### ***Supplemental Schedule Required by ERISA***

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedule agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*GBQ Partners LLC*

Columbus, Ohio  
October 13, 2025

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2024 and 2023**



|  | <b>2024</b>          | <b>2023</b>          |
|--|----------------------|----------------------|
| <b>Assets</b>                            |                      |                      |
| Investments:                             |                      |                      |
| Mutual funds                             | \$ 20,577,671        | \$ 19,544,113        |
| Common collective trusts                 | <b>3,739,120</b>     | 4,344,291            |
| Total investments                        | <b>24,316,791</b>    | 23,888,404           |
| Notes receivable from participants       | <b>398,720</b>       | 355,438              |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <b>\$ 24,715,511</b> | <b>\$ 24,243,842</b> |

*The accompanying notes are an integral part of the financial statements.*

# BUCKEYE POWER SALES CO., INC. 401(k) PLAN


## Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2024 and 2023



|   | 2024                 | 2023          |
|---|----------------------|---------------|
| <b>Additions to Net Assets Attributed to</b>          |                      |               |
| Net appreciation in fair value of investments         | \$ 2,712,087         | \$ 3,364,327  |
| Interest and dividend income                          | 401,412              | 417,644       |
| Interest income on notes receivable from participants | 30,271               | 18,518        |
|   | <b>3,143,770</b>     | 3,800,489     |
| Contributions:  |                      |               |
| Participants  | 1,754,937            | 1,698,416     |
| Employer  | 825,818              | 811,786       |
| Rollovers   | 76,623               | 62,030        |
| Total additions                                       | <b>5,801,148</b>     | 6,372,721     |
| <b>Deductions from Net Assets Attributed to</b>       |                      |               |
| Benefits paid to participants or beneficiaries        | 5,254,807            | 2,755,925     |
| Administrative expenses                               | 74,672               | 73,205        |
| Total deductions                                      | <b>5,329,479</b>     | 2,829,130     |
| Net increase  | <b>471,669</b>       | 3,543,591     |
| <b>Net Assets Available for Benefits</b>              |                      |               |
| Beginning of year                                     | <b>24,243,842</b>    | 20,700,251    |
| End of year   | <b>\$ 24,715,511</b> | \$ 24,243,842 |

*The accompanying notes are an integral part of the financial statements.*

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**



## **Plan Description**

The following description of the Buckeye Power Sales Co., Inc. (the Company) 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees are eligible for participation in the Plan after completing three months of full-time service and after having attained the age of 18. Eligible employee may enroll in the Plan on the first day of the fiscal quarter following the date when eligibility requirements have been met. The Plan excludes employees covered by a collective bargaining agreement, non-resident aliens, leased employees and part-time, temporary or seasonal employees. Benefits are based on the employees' contributions (elective deferrals), plus the employees' share of Buckeye Power Sales Co., Inc.'s (the "Company") non-elective Safe Harbor contribution and discretionary matching contribution and accumulated income from investments. Benefits may be paid as a lump-sum amount or in installments upon retirement, withdrawal or termination.

### Contributions

Participant contributions are recorded and credited to each participant's account when received by the Custodian. Any contributions attributable to the Plan year but not received by the Custodian by the last day of the Plan year are recorded as a receivable.

Each year, plan participants may elect to contribute up to 100% of their compensation through payroll deductions, up to the maximum allowed per the Internal Revenue Code (IRC). The Plan provides for pre-tax and Roth elective deferrals. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers). Rollover contributions are not eligible for the employer match or discretionary match. The Plan provides for automatic enrollment of eligible participants at a deferral rate of 5% with automatic escalation of 1% per year on anniversary of hire date up to a maximum of 10% of eligible compensation, unless the participant affirmatively elects otherwise. Contributions are subject to certain limitations.

The Company makes safe harbor matching contributions determined annually by management. During 2024 and 2023, the Company made safe harbor matching contributions in an amount equal to 100% of the first 3% and 50% of the next 2% of the employees' eligible compensation contributed to the Plan.

The Company, at its discretion, may also match employee contributions at a rate to be determined annually by management as well as make profit sharing contributions. No discretionary matching or profit sharing contributions were made in 2024 or 2023.

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

**Plan Description** (continued)

Participant Accounts

Each participant's account is credited with the participant's contribution and Company matching contributions, as well as allocations of the Company's profit-sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions and employer match contributions, plus actual earnings thereon. Vesting in the Company's profit sharing contributions portion of their accounts, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

| Years of Service | Vesting Percentage |
|------------------|--------------------|
| Less than 2      | 0%                 |
| 2                | 20%                |
| 3                | 40%                |
| 4                | 60%                |
| 5                | 80%                |
| 6                | 100%               |

Investment Options

A participant may direct Company and participant contributions in any of the various investment options offered by the Plan. Participants may change their investment options at any time. The Plan currently offers several mutual funds and common collective trusts.


Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser 50% of the participant's vested account balance or \$50,000. Participants may only have one outstanding loan at any time. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate, as determined by the plan administrator, currently determined by prime plus 1%. Principal and interest are paid ratably through bi-weekly payroll deductions. Loan repayment terms are not to exceed five years, unless the loan will be used by the participant to acquire the participant's principal residence.

Payment of Benefits

A participant may receive the value of his or her vested account upon retirement, disability or termination. Upon death of a participant, the beneficiary shall be entitled to the full value of the account. Distributions are made in either a lump-sum or equal installments not to exceed the life expectancy of the participant. Hardship withdrawals, as defined in the Plan, are also available to participants.

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**



**Plan Description** (continued)

Forfeited Accounts

There were no forfeitures in the plan as of December 31, 2024 or 2023. These accounts will be used to reduce employer contributions, added to other employer contributions, or reallocated, as elected by the employer. No forfeitures were used during 2024 or 2023.

SECURE Act 2.0

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023 which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. There was no material impact on the Plan's 2024 or 2023 financial statements.

**Summary of Significant Accounting Policies**

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments 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.

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. Net appreciation includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

**Summary of Significant Accounting Policies** (continued)

Contributions

Contributions from Plan participants and the matching contributions from the Employer are recorded in the year in which the employee contributions are withheld from compensation.

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's administrative expenses are paid by either the Plan or the Company, as provided by the plan agreement.

Reclassifications

Certain reclassifications have been made to the 2023 financial statements to conform to current year presentation.

**Information Prepared and Certified by the Custodian (Unaudited)**

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Ascensus, LLC. as agent for Ascensus Trust Company (collectively, Ascensus), the custodian of the plan as of December 31:

|                                    | <b>2024</b>          | <b>2023</b>          |
|------------------------------------|----------------------|----------------------|
| Mutual funds                       | \$ 20,577,671        | \$ 19,544,113        |
| Common collective trusts           | 3,739,120            | 4,344,291            |
| Notes receivable from participants | 398,720              | 355,438              |
| <b>Total</b>                       | <b>\$ 24,715,511</b> | <b>\$ 24,243,842</b> |

The custodian also certified to the completeness and accuracy of the following related to the aforementioned assets for the years ended December 31:

|   | <b>2024</b>  | <b>2023</b>  |
|---|--------------|--------------|
| Net appreciation in fair value of investments | \$ 2,712,087 | \$ 3,364,327 |
| Interest and dividend income                  | 401,412      | 417,644      |
| Interest income on notes receivable           | 30,271       | 18,518       |

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

**Fair Value Measurements**

U.S. GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- Level 1      Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date.
  
- Level 2      Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.
  
- Level 3      Inputs to the valuation methodology are unobservable for the asset or liability.

The level of the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

Following is a description of the valuation methodology used for assets measured at fair value. There has been no change in the methodology used at December 31, 2024 and 2023.

*Mutual Funds:*                      Valued based on the net asset value (NAV) of shares held by the Plan at year-end.

*Common Collective Trusts:*                      Valued at the NAV provided by the administrator of the fund. Issues and redemptions of units are recorded upon receipt of unit holder's instructions based on the determined NAV per unit, which is determined daily. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. For this fund, there are no unfunded commitments, redemption restrictions, and participants can transact daily.

**BUCKEYE POWER SALES CO., INC.**  
**401(k) PLAN**  
**Notes to Financial Statements**  
**December 31, 2024 and 2023**

**Fair Value Measurements** (continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's net assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

|  | Assets at Fair Value as of December 31, 2024 |             |             |                      |
|--|--|-------------|-------------|----------------------|
|  | Level 1                                      | Level 2     | Level 3     | Total                |
| Mutual funds                             | \$ 20,577,671                                | \$ -        | \$ -        | \$ 20,577,671        |
| Investments measured at net asset value* | -  | -           | -           | 3,739,120            |
| <b>Total assets at fair value</b>        | <b>\$ 20,577,671</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 24,316,791</b> |

|  | Assets at Fair Value as of December 31, 2023 |             |             |                      |
|--|--|-------------|-------------|----------------------|
|  | Level 1                                      | Level 2     | Level 3     | Total                |
| Mutual funds                             | \$ 19,544,113                                | \$ -        | \$ -        | \$ 19,544,113        |
| Investments measured at net asset value* | -  | -           | -           | 4,344,291            |
| <b>Total assets at fair value</b>        | <b>\$ 19,544,113</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 23,888,404</b> |

\* In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

**Plan Termination**

The Company has the right to discontinue its contributions at any time. Although it has not expressed any intent to do so, the Company also has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, the participants' accounts will become fully vested.

# BUCKEYE POWER SALES CO., INC.

## 401(k) PLAN

### Notes to Financial Statements December 31, 2024 and 2023

#### Tax Status

The Plan has adopted a non-standardized pre-approved profit-sharing plan with a cash or deferral arrangement (CODA), which obtained its latest prototype opinion letter June 30, 2020, in which the Internal Revenue Service (IRS) stated that the Plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Company is relying on the plan's IRS opinion letter. The Company believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### Party-in-Interest Transactions

Parties-in-interest are defined under Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. Ascensus is the custodian and recordkeeper of the Plan, First Ohio Planning, LLC is the investment advisor, and Mercer Advisors is the investment broker, as defined in the plan document, therefore, these transactions qualify as exempt party-in-interest transactions. Administrative expenses paid by the Plan to parties-in-interest were \$74,672 and \$73,205 for the years ended December 31, 2024 and 2023, respectively.

#### Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain 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 changes could materially affect participants' account balances and the amounts reported in the accompanying 2024 statement of net assets available for benefits.

#### Subsequent Events – Date of Management Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

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**SUPPLEMENTARY INFORMATION**

# BUCKEYE POWER SALES CO., INC. 401(k) PLAN

EIN #31-4365080 - PLAN #001

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2024

| (a) | (b)<br>Identity of Issue, Borrower,<br>Lessor, or Similar Party | (c)<br>Description of Investment Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par or Maturity Value | (e)<br>Current<br>Value |
|-----|---|---|-------------------------|
|     | <i>Mutual Funds:</i>  |   |                         |
| *   | Ascensus Trust Company  | SS Schwab U.S. Aggregate Bond Index   | \$ 2,540,699            |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2055 R6  | 1,969,977               |
| *   | Ascensus Trust Company  | SS Fidelity 500 Index Fund  | 1,724,618               |
| *   | Ascensus Trust Company  | Vanguard Federal Money Market Inv   | 1,364,108               |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2050 R6  | 1,278,642               |
| *   | Ascensus Trust Company  | Vanguard S&P 500 ETF  | 1,171,080               |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2045 R6  | 1,040,183               |
| *   | Ascensus Trust Company  | Vanguard Information Tech Index ETF   | 971,714                 |
| *   | Ascensus Trust Company  | SS Vanguard Developed Mkts Index Adm  | 939,493                 |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2025 R6  | 621,133                 |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2030 R6  | 570,306                 |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2035 R6  | 569,583                 |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2040 R6  | 534,731                 |
| *   | Ascensus Trust Company  | Vanguard Total Stock Market ETF   | 468,961                 |
| *   | Ascensus Trust Company  | SS Vanguard Mid Cap Index Adm   | 426,103                 |
| *   | Ascensus Trust Company  | Vanguard Small-Cap Growth ETF   | 420,608                 |
| *   | Ascensus Trust Company  | (CL) Invesco Small Cap Growth Fund R5   | 390,432                 |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2065 R6  | 317,926                 |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2060 R6  | 309,414                 |
| *   | Ascensus Trust Company  | SS Schwab Small Cap Index Fund Other  | 288,058                 |
| *   | Ascensus Trust Company  | Vanguard Interm-Term Bond Index ETF   | 277,672                 |
| *   | Ascensus Trust Company  | Carillon Eagle Mid Cap Growth R6  | 276,869                 |
| *   | Ascensus Trust Company  | JPMorgan U.S. Equity R6   | 244,297                 |
| *   | Ascensus Trust Company  | SS Fidelity Emerging Markets Index  | 226,619                 |
| *   | Ascensus Trust Company  | DWS RREEF Real Estate Securities Instl  | 207,142                 |
| *   | Ascensus Trust Company  | PIMCO Intl Bond (USDHedged) I   | 191,654                 |
| *   | Ascensus Trust Company  | Federated Hermes Opp Hiyld Bnd IS   | 190,885                 |
| *   | Ascensus Trust Company  | Vanguard Mid Cap Index ETF  | 182,434                 |
| *   | Ascensus Trust Company  | Vanguard Small-Cap ETF  | 177,527                 |
| *   | Ascensus Trust Company  | Vanguard Developed Mkts Index Adm   | 174,025                 |
| *   | Ascensus Trust Company  | Harbor Small Cap Value Instl  | 113,590                 |
| *   | Ascensus Trust Company  | American Funds New World R6   | 94,033                  |
| *   | Ascensus Trust Company  | American Funds US Government Sec R6   | 70,964                  |
| *   | Ascensus Trust Company  | Thornburg Strategic Income R6   | 60,126                  |
| *   | Ascensus Trust Company  | Schwab U.S. TIPS ETF  | 59,376                  |
| *   | Ascensus Trust Company  | Vanguard Small-Cap Value Index ETF  | 54,238                  |
| *   | Ascensus Trust Company  | American Funds Trgt Date Ret 2020 R6  | 44,686                  |
| *   | Ascensus Trust Company  | Vanguard Short-Term Federal Adm   | 13,765                  |
|     |   |   | 20,577,671              |
|     | <i>Common Collective Trusts:</i>                                |   |                         |
| *   | Ascensus Trust Company  | Large Cap Growth Fund III CL R1   | 1,415,384               |
| *   | Ascensus Trust Company  | Large Cap Value R1  | 1,110,924               |
| *   | Ascensus Trust Company  | International Equity R1   | 634,842                 |
| *   | Ascensus Trust Company  | Mid Cap Value R1  | 509,884                 |
| *   | Ascensus Trust Company  | Core Bond R1  | 68,086                  |
|     |   |   | 3,739,120               |
| *   | <i>Notes Receivable From Participants</i>                       | Notes receivable from participants (interest ranging from 4.25% to 9.50% with various maturity dates through 2029)  | 398,720                 |
|     |   | <b>Total</b>  | <b>\$ 24,715,511</b>    |

\* Denotes party-in-interest

*See Independent Auditor's Report.*

**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

|   |   |            |  |
|---|---|------------|--|
| For calendar plan year 2024 or fiscal plan year beginning     |   | and ending |  |
| <b>A</b> Name of plan   | <b>B</b> Three-digit plan number (PN) ▶       |            |  |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 | <b>D</b> Employer Identification Number (EIN) |            |  |

**Part I Asset and Liability Statement**

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

| 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>         |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>         |                 |
| <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>         |                 |

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

**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.

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

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

**Expenses**

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

**Net Income and Reconciliation**

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

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name:

(2) EIN:

**d** The opinion of an independent qualified public accountant is **not attached** because:

- (1)  This form is filed for a CCT, PSA, 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.) .....                 |     |    |        |
| <b>4a</b>  |     |    |        |
| <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.) ..... |     |    |        |
| <b>4b</b>  |     |    |        |
| <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.) .....   |     |    |        |
| <b>4c</b>  |     |    |        |
| <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.) .....  |     |    |        |
| <b>4d</b>  |     |    |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....   |     |    |        |
| <b>4e</b>  |     |    |        |
| <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? .....  |     |    |        |
| <b>4f</b>  |     |    |        |
| <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? .....   |     |    |        |
| <b>4g</b>  |     |    |        |
| <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? .....   |     |    |        |
| <b>4h</b>  |     |    |        |
| <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.) .....   |     |    |        |
| <b>4i</b>  |     |    |        |
| <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.) .....   |     |    |        |
| <b>4j</b>  |     |    |        |
| <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? .....  |     |    |        |
| <b>4k</b>  |     |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....   |     |    |        |
| <b>4l</b>  |     |    |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....   |     |    |        |
| <b>4m</b>  |     |    |        |
| <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. ....   |     |    |        |
| <b>4n</b>  |     |    |        |

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

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

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

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

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

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BUCKEYE POWER SALES CO., INC. 401(K) PLAN  
**Plan Sponsor's Name** BUCKEYE POWER SALES CO., INC.

**EIN:** 31-4365080  
**PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | Vanguard  | Vanguard Small-Cap Growth ETF  | 0        | 420,608           |
|     | Invesco   | (CL) Invesco Small Cap Growth Fund R5  | 0        | 390,432           |
|     | Vanguard  | Vanguard Small Cap Index ETF   | 0        | 177,527           |
|     | Vanguard  | Vanguard Mid Cap Index ETF   | 0        | 182,434           |
|     | Vanguard  | Vanguard Total Stock Market ETF  | 0        | 468,961           |
|     | Vanguard  | Vanguard S&P 500 ETF   | 0        | 1,171,080         |
|     | DWS   | DWS RREEF Real Estate Securities Instl   | 0        | 207,142           |

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**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

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**Plan Sponsor's Name** BUCKEYE POWER SALES CO., INC.

**EIN:** 31-4365080  
**PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | American Funds  | American Funds US Government Sec R6  | 0        | 70,964            |
|     | PIMCO   | PIMCO Intl Bond (USDHedged) I  | 0        | 191,654           |
|     | Carillon  | Carillon Eagle Mid Cap Growth R6   | 0        | 276,869           |
|     | Vanguard  | Vanguard Short-Term Federal Adm  | 0        | 13,765            |
|     | Vanguard  | Vanguard Interm-Term Bond Index ETF  | 0        | 277,672           |
|     | Federated   | Federated Hermes Opp Hiyld Bnd IS  | 0        | 190,885           |
|     | Vanguard  | Vanguard Federal Money Market Inv  | 0        | 1,364,108         |

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**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BUCKEYE POWER SALES CO., INC. 401(K) PLAN  
**Plan Sponsor's Name** BUCKEYE POWER SALES CO., INC.

**EIN:** 31-4365080  
**PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | Vanguard  | Vanguard Small-Cap Value Index ETF   | 0        | 54,238            |
|     | Harbor  | Harbor Small Cap Value Inst1   | 0        | 113,590           |
|     | Vanguard  | Vanguard Information Tech Index ETF  | 0        | 971,714           |
|     | Schwab  | Schwab U.S. TIPS ETF   | 0        | 59,376            |
|     | Thornburg   | Thornburg Strategic Income R6  | 0        | 60,126            |
|     | Schwab  | SS Schwab U.S. Aggregate Bond Index  | 0        | 2,540,699         |
|     | Vanguard  | SS Vanguard Developed Mkts Index Adm   | 0        | 939,493           |

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BUCKEYE POWER SALES CO., INC. 401(K) PLAN  
**Plan Sponsor's Name** BUCKEYE POWER SALES CO., INC.

**EIN:** 31-4365080  
**PN:** 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | Fidelity  | SS Fidelity Emerging Markets Index   | 0        | 226,619           |
|     | Vanguard  | SS Vanguard Mid Cap Index Adm  | 0        | 426,103           |
|     | Fidelity  | SS Fidelity 500 Index Fund   | 0        | 1,724,618         |
|     | Schwab  | SS Schwab Small Cap Index Fund Other   | 0        | 288,058           |
|     | Mid Cap   | Mid Cap Value R1   | 0        | 509,884           |
|     | Core Bond   | Core Bond R1   | 0        | 68,086            |
|     | Large Cap   | Large Cap Value R1   | 0        | 1,110,924         |

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**Plan Sponsor's Name** BUCKEYE POWER SALES CO., INC.

**EIN:** 31-4365080  
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| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | American Funds  | American Funds Trgt Date Ret 2025 R6   | 0        | 621,133           |
|     | American Funds  | American Funds Trgt Date Ret 2030 R6   | 0        | 570,306           |
|     | American Funds  | American Funds Trgt Date Ret 2035 R6   | 0        | 569,583           |
|     | American Funds  | American Funds Trgt Date Ret 2040 R6   | 0        | 534,731           |
|     | American Funds  | American Funds Trgt Date Ret 2045 R6   | 0        | 1,040,183         |
|     | American Funds  | American Funds Trgt Date Ret 2050 R6   | 0        | 1,278,642         |
|     | American Funds  | American Funds Trgt Date Ret 2055 R6   | 0        | 1,969,977         |

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** BUCKEYE POWER SALES CO., INC. 401(K) PLAN  
**Plan Sponsor's Name** BUCKEYE POWER SALES CO., INC.

**EIN:** 31-4365080  
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| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value. | (d) Cost | (e) Current value |
|-----|---|--|----------|-------------------|
|     | American Funds  | American Funds Trgt Date Ret 2060 R6   | 0        | 309,414           |
|     | American Funds  | American Funds Trgt Date Ret 2065 R6   | 0        | 317,926           |
|     | American Funds  | American Funds Trgt Date Ret 2020 R6   | 0        | 44,686            |
|     | JP Morgan   | JPMorgan U.S. Equity R6  | 0        | 244,297           |
|     | International   | International Equity R1  | 0        | 634,842           |
|     | Large Cap   | Large Cap Growth Fund III CL R1  | 0        | 1,415,384         |
|     | American Funds  | American Funds New World R6  | 0        | 94,033            |

