

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>507</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>INSTITUTE OF NUCLEAR POWER OPERATIONS</u></p> <p><u>700 GALLERIA PARKWAY SE, SUITE 100</u> <u>ATLANTA, GA 30339-5957</u></p>	<p>1c Effective date of plan <u>01/01/2003</u></p> <p>2b Employer Identification Number (EIN) <u>58-1382198</u></p> <p>2c Plan Sponsor's telephone number <u>770-644-8000</u></p> <p>2d Business code (see instructions) <u>541990</u></p>

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	KRIS K STRAW
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	443
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	68
	6a(2)	52
	6b	305
	6c	36
	6d	393
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A 4D 4Q

9a Plan funding arrangement (check all that apply)	9b 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)

<p>a Pension Schedules</p> <p>(1) <input type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
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Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

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

A Name of plan INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN	B Three-digit plan number (PN) ▶	507
C Plan sponsor's name as shown on line 2a of Form 5500 INSTITUTE OF NUCLEAR POWER OPERATIONS	D Employer Identification Number (EIN) 58-1382198	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

CHARLES SCHWAB & CO., INC. & AFFIL

94-1737782

(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)

TRUIST BANK

56-1074313

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	33765	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

SCHWAB RETIREMENT PLAN SERVICES, INC

34-1479883

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 64	NONE	9558	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

CHARLES SCHWAB & CO., INC.

94-1737782

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO INC AND AFFIL	59	
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SEE ATTACHMENT 90-0924512	SEE ATTACHMENT	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: BENNETT THRASHER	b EIN: 58-1673613
c Position: AUDITOR	
d Address:	e Telephone:

Explanation: FRAZIER & DEETER, THE PLAN'S NEW AUDITOR, HAS A GREATER DEPTH OF EXPERTISE WITH WELFARE BENEFIT PLANS. THEREFORE, THE PLAN SPONSOR ENGAGED FRAZIER & DEETER TO PERFORM BOTH THE 401K RETIREMENT SAVINGS PLAN AUDIT AND THE MEDICAL BENEFITS PLAN AUDIT.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN	B Three-digit plan number (PN) ▶ 507
C Plan sponsor's name as shown on line 2a of Form 5500 INSTITUTE OF NUCLEAR POWER OPERATIONS	D Employer Identification Number (EIN) 58-1382198

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	105967	92954
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	974359	862726
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	42772694	39207593
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	43853020	40163273
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	43853020	40163273

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)	1613613	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		1613613
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	60056	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1867555	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(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)		-587031
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2954193

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6600617	
(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)		6600617
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)	33765	
(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)	9558	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		43323
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6643940

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-3689747
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: **FRAZIER & DEETER**

(2) EIN: **39-4469485**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

**INSTITUTE OF NUCLEAR POWER OPERATIONS
MEDICAL BENEFITS PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

DECEMBER 31, 2024 AND 2023

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Institute of Nuclear Power Operations Medical Benefits Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed an audit of the financial statements of the Institute of Nuclear Power Operations Medical Benefits Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2024 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2024 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024 and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2024 Financial Statements* section:

- the amounts and disclosures in the accompanying 2024 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 (U.S. GAAP).

- the information in the accompanying 2024 Financial Statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 2024 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 on the 2024 Financial Statements.

Responsibilities of Management for the 2024 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. 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 available to be issued.

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

Auditor's Responsibilities for the Audit of the 2024 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 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 audit 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 2024 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 U.S. 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 U.S. GAAP.

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

Other Matters

2024 Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2024 Financial Statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 Financial Statements or to the 2024 Financial Statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

Predecessor auditors performed an audit of the 2023 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated October 11, 2024, indicated that (a) the amounts and disclosures

in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with U.S. GAAP, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedules other than the information in the 2023 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2023 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

October 14, 2025
Tampa, Florida

Frazier + Dexter, LLC

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Statements of Net Assets Available for Benefits

	<i>December 31,</i>	
	<u>2024</u>	<u>2023</u>
Assets:		
Cash	\$ 92,954	\$ 105,967
Investments at fair value (Note 4)	40,070,318	43,747,054
Rebates receivable	<u>148,012</u>	<u>-</u>
Total assets	<u>40,311,284</u>	<u>43,853,021</u>
Liabilities:		
Accrued liability	11,908	-
Reimbursement due to plan sponsor	<u>341,925</u>	<u>418,875</u>
Total liabilities	<u>353,833</u>	<u>418,875</u>
Net Assets Available for Benefits	<u>\$ 39,957,451</u>	<u>\$ 43,434,146</u>

See notes to financial statements.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Statements of Changes in Net Assets Available for Benefits

	<i>For the Year</i>	
	<i>Ended December 31,</i>	
	<u>2024</u>	<u>2023</u>
Additions to net assets available for benefits:		
Investment income:		
Net (depreciation) appreciation in fair value of investments	\$ (587,031)	\$ 2,325,031
Interest and dividend income	<u>1,927,611</u>	<u>1,787,981</u>
Total investment income	<u>1,340,580</u>	<u>4,113,012</u>
Contributions:		
Plan Sponsor	2,165,286	-
Participants	<u>2,148,323</u>	<u>1,612,212</u>
Total contributions	<u>4,313,609</u>	<u>1,612,212</u>
Total additions	<u>5,654,189</u>	<u>5,725,224</u>
Deductions from net assets available for benefits:		
Benefits paid on behalf of participants (Note 1)	6,584,608	3,499,786
Insurance premium payments	2,093,713	1,007,050
Administrative expenses (Note 1)	<u>452,563</u>	<u>42,795</u>
Total deductions	<u>9,130,884</u>	<u>4,549,631</u>
Net (decrease) increase in net assets available for benefits	(3,476,695)	1,175,593
Net Assets Available for Benefits:		
Beginning of year	<u>43,434,146</u>	<u>42,258,553</u>
End of year	<u>\$ 39,957,451</u>	<u>\$ 43,434,146</u>

See notes to financial statements.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Statements of Plan Benefit Obligations

	<i>December 31,</i>	
	<u>2024</u>	<u>2023</u>
Amounts currently payable:		
Claims payable and claims incurred but not reported	<u>\$ 1,213,583</u>	<u>\$ 949,344</u>
Postretirement benefit obligations, net of amounts currently payable:		
Retired participants	14,104,169	14,426,238
Other participants fully eligible for benefits	3,202,198	3,742,010
Participants not yet fully eligible for benefits	<u>2,145,148</u>	<u>2,613,430</u>
Total postretirement benefit obligations	<u>19,451,515</u>	<u>20,781,678</u>
Total plan benefit obligations	<u>\$ 20,665,098</u>	<u>\$ 21,731,022</u>

See notes to financial statements.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Statements of Changes in Plan Benefit Obligations

	<i>For the Year</i>	
	<i>Ended December 31,</i>	
	2024	2023
Amounts currently payable:		
Balance at beginning of year	\$ 949,344	\$ 149,350
Increase due to change in claims incurred but not reported	264,239	799,994
Balance at end of year	1,213,583	949,344
Postretirement benefit obligations, net of amounts currently payable:		
Balance at beginning of year	20,781,678	20,942,985
Change in postretirement benefits during the year attributable to:		
Service cost	237,383	272,849
Interest	1,013,024	1,066,913
Participant contribution	509,576	423,560
Benefits paid	(2,119,729)	(1,267,419)
Change in incurred but not reported included in amounts currently payable	(9,253)	71,504
Actuarial gain	(961,164)	(728,714)
Total decrease in postretirement benefits during the year	(1,330,163)	(161,307)
Balance at end of year	19,451,515	20,781,678
Total plan benefit obligations at end of year	\$ 20,665,098	\$ 21,731,022

See notes to financial statements.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 - Description of plan:

General

The following description of the Institute of Nuclear Power Operations (INPO or the Plan Sponsor) Medical Benefits Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a complete description of the Plan's provisions.

Effective January 1, 2023, the INPO Medical Benefits Plan, which is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (ERISA), was formed via merger of the INPO Post Retirement Medical Benefit Plan (the Retiree Plan) and the INPO Welfare Benefits Plan (the Active Plan). The Retiree Plan was established on January 1, 2003 to provide certain post-retirement medical benefits to eligible retirees of INPO and their spouses, and the medical coverage under the plan was to be identical to that provided to an active employee of INPO. The Active Plan, as amended and restated effective January 1, 2020, provided a full suite of benefits, including but not limited to medical, dental, and vision, among other benefits, to eligible active employees of INPO, as well as their spouses and eligible dependents.

Effective January 1, 2023, the voluntary employees' beneficiary association (VEBA) trust, which was previously utilized to pay certain medical benefits of the Retiree Plan, was amended to approve payment of certain medical benefits for the Active Plan. In addition, the trust was amended to set up separate sub-trust accounts for the Retiree Plan and the Active Plan. Also, effective January 1, 2023, a new plan document was established wrapping the two plans into a single welfare benefit plan called the INPO Medical Benefits Plan. In May 2023, investments with a fair value of \$9,864,399 and a cost basis of \$10,783,701 were reallocated from the Retiree Plan sub-trust to the Active Plan sub-trust within the VEBA trust to cover medical benefits for active employees.

Eligibility

Employees hired before October 1, 1994 are eligible for post-retirement coverage if they complete at least five years of service, are at least age 55 and their age plus years of service equals at least 65 at the date of retirement. Employees hired after September 30, 1994 are eligible for post-retirement coverage if they complete at least 10 years of service, are at least age 55 and their age plus years of service equals at least 70 at the date of retirement. On January 1, 2007, the Plan was amended so that any employee hired or rehired as a full-time employee after December 31, 2006 will cease to be an eligible retiree at age 65. However, any

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 - Description of plan - continued:

Eligibility - continued

person rehired as a full-time employee after December 31, 2006, who had satisfied the eligibility requirements before January 1, 2007, will continue to be treated as an eligible retiree after age 65.

Employees who work more than 30 hours per week on average in one month are eligible to participate in the Active Plan. Independent contractors and leased employees are not eligible.

Administration

The INPO Investment and Administrative Committee serves as the Plan Administrator. The Plan Administrator, or its delegate, has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan and making determinations regarding questions which may affect eligibility for benefits.

The Plan Sponsor utilized the actuarial services of Schwab Retirement Plan Services, Inc. for the years ended December 31, 2024 and 2023 to assist in calculating the Plan's post-retirement benefit obligation and the amount of funding that the Plan will need from year to year.

Insured benefits

The Plan is self-insured for medical benefits and the applicable VEBA sub-trust funds all claims of participants who are active employees and retirees less than 65 years old, who are not former key employees. The Retiree Plan is fully insured under a third-party arrangement, which is renewed on an annual basis, for medical benefits and claims related to participants that are age 65 and older, and premiums for these insured benefits, excluding those of former key employees, are paid from the assets of the Retiree Plan sub-trust.

The Active Plan is fully insured under a third-party arrangement, which is renewed on an annual basis, for vision, life benefits and other benefits provided to active participants.

Stop-loss coverage

The Plan has entered into a stop-loss insurance arrangement with CIGNA in an effort to limit its exposure for self-insured benefits which covers medical claims in excess of \$350,000 per participant for 2024 and 2023, for all participants who are active employees or retirees less than 65 years old.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 - Description of plan - continued:

Self-insured benefits

The claims for self-insured benefits are processed by CIGNA, the Plan's third-party claims processor, under an administrative services only (ASO) arrangement. CIGNA pays claims on behalf of participants and is then reimbursed by the Plan Sponsor. During 2023, ASO fees for the Retiree Plan were subsequently reimbursed to the Plan Sponsor by the applicable sub-trust but this process was discontinued effective January 1, 2024. Despite the Plan's utilization of the third-party claims processor, ultimate responsibility for payments to providers is retained by the Plan.

Contributions

Participants of the Active Plan have premiums withheld from payroll twice a month, which are then remitted by the Plan Sponsor to the Active Plan sub-trust, excluding those premiums for key employees, and are shown as participant contributions in the statements of changes in net assets available for benefits. Premiums are determined annually and are calculated based upon elected coverage options for employees and their eligible dependents.

Participants in the Retiree Plan contribute specified amounts based on applicable monthly premiums for their respective benefit elections, which are remitted to the Retiree Plan sub-trust by the Plan Sponsor, excluding those premiums for former key employees. The Plan Sponsor makes contributions to the Plan as needed to fund claims in excess of participants' contributions. Any deficiency of the Plan's assets over benefit obligations is funded by the Plan Sponsor on a pay-as-you-go basis.

Note 2 - Summary of significant accounting policies:

Basis of presentation

The financial statements of the Plan are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Investment valuation and income recognition

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. See Note 4 for a discussion of fair value measurements.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 2 - Summary of significant accounting policies - continued:

Investment valuation and income recognition - continued

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. Net (depreciation) appreciation in the fair value of the investments represents the change in fair value during the year, including realized and unrealized gains and losses.

Cash

Cash and cash equivalents include cash and highly liquid investments that are readily convertible into cash and have maturities of 90 days or less when purchased.

Use of estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, claims incurred but not reported, claims payable, and disclosure of plan benefit obligations. Actual amounts could differ from those estimates.

Administrative expenses

Administrative expenses of the Retiree Plan and the Active Plan are primarily paid by the Plan Sponsor and certain expenses were reimbursed by the applicable sub-trust during 2023 but were no longer reimbursed effective January 1, 2024. These expenses include, but are not limited to, investment expenses and certain recordkeeping fees and are recorded as deductions in the accompanying statements of changes in net assets available for benefits as administrative expenses. In addition, certain investment related expenses are included in net appreciation (depreciation) of fair value of investments presented in the accompanying statements of changes in net assets available for benefits. Transaction fees for legal, accounting, and certain other recordkeeping fees are paid by the Plan Sponsor.

Payment of benefits

Premiums paid for the Plan by the Plan Sponsor are recorded as insurance premium payments in the accompanying statements of changes in net assets available for benefits.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 2 - Summary of significant accounting policies - continued:

Payment of benefits - continued

Claim payments are recorded when paid by the third-party claims processor. Amounts due to claims processors that have yet to be reimbursed by the Plan Sponsor are included in reimbursement due to plan sponsor in the accompanying statements of net assets available for benefits, as applicable.

Risks and uncertainties

The VEBA Trust holds various investment securities. Investment securities are exposed to several risks, such as market, currency, interest rate, and credit risks. The fair value of investment securities fluctuates, and 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 the amounts reported in the accompanying financial statements.

The actuarial present value of plan benefit obligations is reported based on certain assumptions pertaining to interest rates, health care inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Stop-loss insurance

Premiums for stop-loss insurance are included in insurance premium payments in the accompanying statements of changes in net assets available for benefits. Stop-loss refunds are netted with claims paid in the accompanying statements of changes in net assets available for benefits as of December 31, 2024 and 2023. There were no stop-loss refunds for the years ended December 31, 2024 and 2023.

Claims incurred but not reported

Plan obligations at December 31, 2024 and 2023 for claims incurred but not reported are estimated by CIGNA in accordance with accepted actuarial principles based on claims data maintained by CIGNA. These amounts are paid by the Plan only if claims are submitted and approved for payment.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 2 - Summary of significant accounting policies - continued:

Reclassification

Certain prior-year amounts have been reclassified for consistency with the current-year presentation. These reclassifications had no effect on the reports results of operation.

Subsequent events

The Plan has evaluated subsequent events through October 14, 2025, which is the date these financial statements were available to be issued. All subsequent events, if any, requiring recognition or disclosure as of December 31, 2024, have been incorporated into these financial statements.

Note 3 - Investments and information certified by the trustee:

Charles Schwab Trust Bank (Charles Schwab or the Trustee) is the trustee for the Plan. Charles Schwab holds the Plan's investment assets and executes investment transactions. Management has determined that Charles Schwab is a qualified institution and the information prepared and certified by Charles Schwab meets the requirements of ERISA section 103(a)(3)(C). Certain information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments, and interest and dividend income for the years ended December 31, 2024 and 2023, was obtained or derived from information supplied to the Company and certified as complete and accurate by Charles Schwab.

Note 4 - Fair value measurements:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB Accounting Standards Codification No. 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 4 - Fair value measurements - continued:

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2024 and 2023.

- Money market and mutual funds (or shares of registered investment companies) are valued at the net asset value of shares held by the Plan at year-end by obtaining quoted prices on nationally recognized securities exchanges.

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

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 4 - Fair value measurements - continued:

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 39,207,592	\$ -	\$ -	\$ 39,207,592
Money market funds	862,726	-	-	862,726
Total investments at fair value	<u>\$ 40,070,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,070,318</u>
	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 42,772,694	\$ -	\$ -	\$ 42,772,694
Money market funds	974,360	-	-	974,360
Total investments at fair value	<u>\$ 43,747,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,747,054</u>

Note 5 - Party-in-interest transactions:

The Plan's Trustee and its affiliates perform services for, sell products to, and maintain certain investments for the Plan for which fees are charged to the Plan. In addition, the Plan incurs expenses for services provided by parties-in-interest related to investment consulting, claims processing, accounting, legal, and plan administration. Such transactions, while considered party-in-interest transactions under ERISA, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

Note 6 - Postretirement benefits:

For the Retiree Plan, a post-retirement benefit obligation has been recognized for retiree medical benefits for eligible participants and their spouses upon retirement. The post-retirement benefit obligations represent the actuarial present value of the cost of those estimated future benefits that are attributed by the terms of the Retiree Plan to employee service rendered through the valuation date, reduced by the actuarial present value of

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 6 - Postretirement benefits - continued:

contributions expected to be received in the future from current retirees in the Plan. The obligations represent the amounts that are expected to be funded by contributions from the Plan Sponsor and from existing assets of the Plan. Post-retirement medical benefits include future benefits expected to be paid to or for (1) currently retired or terminated employees and their beneficiaries and dependents, and (2) active employees and their beneficiaries and dependents after retirement from service with INPO. Prior to an active employee's full eligibility date, the post-retirement benefit obligation is the portion of the expected post-retirement benefit obligations that is attributed to that employee's service rendered through the valuation date.

The actuarial present value of the expected post-retirement benefit obligations is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

For measurement purposes at December 31, 2024 and 2023, a 5.400% and 5.195%, respectively, annual rate of increase in the per capita cost of covered health care benefits was assumed; the rate was assumed to decrease gradually to 5.182% over the next six years.

The health care cost trend rate assumption has a significant effect on the amounts reported. If the assumed rates increased by one percentage point in each year, the benefit obligations would increase by \$2,315,370 and \$2,531,738 at December 31, 2024 and 2023, respectively.

The following were other significant assumptions used in the valuations as of December 31, 2024 and 2023:

Weighted average discount rate	5.59% and 5.02%, respectively
Retirement age range	55-70 with specific percentages for employees retiring at specific ages
Mortality	Pri-2012/MP-2021 Fully Generational tables from the Society of Actuaries

The foregoing assumptions are based on the presumption that the Retiree Plan will continue. Were the Retiree Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of the post-retirement benefit obligation.

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 7 - Tax status:

The VEBA Trust established under the Plan to hold the Plan's assets is intended to qualify pursuant to Section 501(c)(9) of the IRC, and accordingly, the net income from the Trust is exempt from income taxes. The VEBA Trust has obtained an exemption letter dated September 16, 1994 from the Internal Revenue Service (IRS). The Plan Administrator and the Plan's tax counsel believes that the Plan and VEBA Trust, as amended, continue to qualify and to operate 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 tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain 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.

Note 8 - Plan termination:

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to modify the benefits provided to, and contributions required of, participants, to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination of the Plan, remaining assets will be applied in a uniform and nondiscriminatory manner towards the provision of benefits for or on account of the participants. No assets of the Plan may revert to the Plan Sponsor or be used for the purposes other than for the exclusive benefit of the Plan's participants.

Note 9 - Funding policy:

INPO makes contributions to the Retiree Plan sub-trust to pay post-retirement medical benefits for all eligible retirees under the age of 65, except former key employees; to pay a portion of the insurance premiums for all eligible retirees age 65 and older, who are fully insured under a third-party arrangement; and to pay for administrative expenses related to the Plan. INPO is subsequently reimbursed by the Plan for all such medical benefit payments, which totaled \$605,888 and \$325,245, respectively, during 2024 and 2023. Insurance premium, and administrative expense payments reimbursable by the Plan totaled \$1,014,289 and \$0, respectively, during 2024 and \$1,007,050 and \$42,795, respectively, during 2023. These

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 9 - Funding policy - continued:

contributions and reimbursements are reflected in the statements of changes in net assets available for benefits. In the accompanying statements of net assets available for benefits, the reimbursement due to the Plan Sponsor represents medical benefits, insurance premiums, and administrative expenses paid by INPO, which have not yet been reimbursed by the Plan.

INPO will contribute amounts to the Retiree Plan sub-trust necessary to pay current benefits to participants in accordance with the Plan provisions and to fund for any post-retirement benefits earned by non-key employees as determined by Charles Schwab. Benefits to participants are limited to the accumulated assets of the Retiree Plan sub-trust and any contributions receivable for INPO. For the years ended December 31, 2024 and 2023, INPO made no contributions to the Retiree Plan sub-trust.

INPO made a one-time transfer from the Retiree Plan sub-trust to the Active Plan sub-trust during May 2023 (see Note 1). Such assets in the Active Plan sub-trust will be used to reimburse the Plan Sponsor for certain medical benefits until the funds in the sub-trust are exhausted. The Plan Administrator has the ability to approve additional contributions to the Active Plan sub-trust on a discretionary basis but no other contributions were made to the Active Plan sub-trust during the years ended December 31, 2024 and 2023. During 2024 and 2023, INPO was reimbursed for medical benefit payments totaling \$4,903,490 and \$3,174,541, respectively.

Note 10 - Reconciliation of financial statements to Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31,	
	2024	2023
Net assets available for benefits per the financial statements at fair value	\$ 39,957,451	\$ 43,434,146
Rounding	1	(1)
Adjustment for rebates receivable	(148,012)	-
Adjustment to accrue liabilities	11,908	-
Adjustment to accrue reimbursement due to Plan Sponsor	341,925	418,875
Net assets available for benefits per the Form 5500 at fair value	\$ 40,163,273	\$ 43,853,020

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 10 - Reconciliation of financial statements to Form 5500 - continued:

The following is a reconciliation of the (decrease) increase in net assets per the financial statements to the Form 5500:

	December 31,	
	2024	2023
(Decrease) increase in net assets per the financial statements	\$ (3,476,695)	\$ 1,175,593
Rounding	2	(1)
Less prior year adjustment to accrue reimbursement due to Plan Sponsor	(418,875)	(230,330)
Less current year adjustment for rebates receivable	(148,012)	-
Plus current year adjustment to accrue liabilities	11,908	-
Plus current year Adjustment to accrue reimbursement due to Plan Sponsor	341,925	418,875
(Decrease) increase in net assets per the Form 5500	<u>\$ (3,689,747)</u>	<u>\$ 1,364,137</u>

SUPPLEMENTAL INFORMATION

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

EIN 58-1382198
Plan Number - 507
December 31, 2024

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual funds:				
Vanguard Interm-Term Inv Grd Adm Shs	1,958,270	\$ 18,356,756	\$ 16,762,792	
Vanguard Long Term Inv Grade Adm Shs	1,925,314	16,537,656	14,497,615	
Fidelity Total Market Index FD	24,385	3,012,371	3,932,488	
JPMorgan Core Bond R6	1,014,767	1,535,128	1,585,199	
Guggenheim Ltd Duration Inst	42,849	1,014,767	1,045,527	
Europacific Growth Fund R5	25,792	1,219,894	<u>1,383,971</u>	
				39,207,592
Money market funds:				
Vanguard Fed Money Mkt Fd Invest Shr	862,726	862,726	<u>862,726</u>	
				<u>\$ 40,070,318</u>

Note: The above data is based upon information that has been certified as complete and accurate by the trustee, Charles Schwab Trust Bank.

THE INSTITUTE NUCLEAR MED BENEFIT PL
ACCOUNT NUMBER: 801219
REPORTING PERIOD: 12/31/23 TO 12/31/24
PAGE : 32

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
BY ISSUE
COMPUTED ON A 12/31/23 VALUE OF \$35,657,116.70

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
VANGUARD FED MONEY MKT FD INVEST SHR TICKER: VMFXX =====					
12/29/23	230,695.710	SOLD	1.00	0.00	230,695.71
1/10/24	1,155.270	PURCHASED	1.00	0.00	-1,155.27
1/16/24	532,869.730	PURCHASED	1.00	0.00	-532,869.73
1/31/24	3,507.450	PURCHASED	0.00	0.00	-3,507.45
2/ 7/24	1,138.230	PURCHASED	1.00	0.00	-1,138.23
2/13/24	6,862.790	SOLD	1.00	0.00	6,862.79
2/14/24	2,415.340	SOLD	1.00	0.00	2,415.34
2/29/24	4,395.340	PURCHASED	0.00	0.00	-4,395.34
3/ 5/24	1,155.480	PURCHASED	1.00	0.00	-1,155.48
3/14/24	53,936.790	SOLD	1.00	0.00	53,936.79
3/28/24	4,571.760	PURCHASED	0.00	0.00	-4,571.76
4/ 4/24	1,139.480	PURCHASED	1.00	0.00	-1,139.48
4/16/24	30,698.650	PURCHASED	1.00	0.00	-30,698.65
4/30/24	4,404.120	PURCHASED	0.00	0.00	-4,404.12
4/30/24	186,424.410	SOLD	1.00	0.00	186,424.41
5/ 7/24	1,177.640	PURCHASED	1.00	0.00	-1,177.64
5/20/24	6,854.350	SOLD	1.00	0.00	6,854.35
5/31/24	3,803.240	PURCHASED	0.00	0.00	-3,803.24
6/ 7/24	1,162.310	PURCHASED	1.00	0.00	-1,162.31
6/20/24	251,998.720	SOLD	1.00	0.00	251,998.72
6/24/24	2,364.190	SOLD	1.00	0.00	2,364.19
6/28/24	3,319.350	PURCHASED	0.00	0.00	-3,319.35
7/ 2/24	1,156.760	PURCHASED	1.00	0.00	-1,156.76
7/16/24	483,470.280	PURCHASED	1.00	0.00	-483,470.28
7/22/24	6,930.320	SOLD	1.00	0.00	6,930.32
7/31/24	3,736.730	PURCHASED	0.00	0.00	-3,736.73
8/ 7/24	1,129.600	PURCHASED	1.00	0.00	-1,129.60
8/30/24	4,836.130	PURCHASED	0.00	0.00	-4,836.13
9/ 9/24	1,155.740	PURCHASED	1.00	0.00	-1,155.74
9/ 9/24	251,334.720	SOLD	1.00	0.00	251,334.72
9/11/24	2,396.840	SOLD	1.00	0.00	2,396.84
9/30/24	3,805.750	PURCHASED	0.00	0.00	-3,805.75
10/ 7/24	1,161.180	PURCHASED	1.00	0.00	-1,161.18
10/15/24	271,624.090	PURCHASED	1.00	0.00	-271,624.09
10/18/24	6,913.440	SOLD	1.00	0.00	6,913.44
10/28/24	252,000.000	PURCHASED	1.00	0.00	-252,000.00
10/29/24	251,381.630	SOLD	1.00	0.00	251,381.63
10/31/24	4,002.830	PURCHASED	0.00	0.00	-4,002.83
11/ 8/24	1,135.920	PURCHASED	1.00	0.00	-1,135.92
11/18/24	2,381.400	SOLD	1.00	0.00	2,381.40
11/22/24	255,132.360	SOLD	1.00	0.00	255,132.36
11/29/24	4,021.920	PURCHASED	0.00	0.00	-4,021.92
12/ 6/24	1,120.380	PURCHASED	1.00	0.00	-1,120.38
12/18/24	148,000.000	PURCHASED	1.00	0.00	-148,000.00
12/19/24	3,105.000	PURCHASED	1.00	0.00	-3,105.00
12/20/24	150,331.690	SOLD	1.00	0.00	150,331.69
12/24/24	255,822.840	SOLD	1.00	0.00	255,822.84
12/31/24	3,147.990	PURCHASED	0.00	0.00	-3,147.99
				0.00	3,707,285.89

THE INSTITUTE NUCLEAR MED BENEFIT PL
ACCOUNT NUMBER: 801219
REPORTING PERIOD: 12/31/23 TO 12/31/24
PAGE : 32

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
BY ISSUE
COMPUTED ON A 12/31/23 VALUE OF \$35,657,116.70

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2/29/24	4,395.340	PURCHASED	0.00	0.00	-4,395.34
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4/16/24	30,698.650	PURCHASED	1.00	0.00	-30,698.65
4/30/24	4,404.120	PURCHASED	0.00	0.00	-4,404.12
4/30/24	186,424.410	SOLD	1.00	0.00	186,424.41
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9/11/24	2,396.840	SOLD	1.00	0.00	2,396.84
9/30/24	3,805.750	PURCHASED	0.00	0.00	-3,805.75
10/ 7/24	1,161.180	PURCHASED	1.00	0.00	-1,161.18
10/15/24	271,624.090	PURCHASED	1.00	0.00	-271,624.09
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				0.00	3,707,285.89

Institute of Nuclear Power Operations VEBA Funding PID
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2024

EIN: 58-1382198
Plan Number: 507

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

Fund Family/Provider	EIN	Formula
American Funds	90-0924512	Rate of 0.05% of average daily balance of asset(s)

INSTITUTE OF NUCLEAR POWER OPERATIONS MEDICAL BENEFITS PLAN

EIN 58-1382198
Plan Number - 507
December 31, 2024

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
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				39,207,592
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Vanguard Fed Money Mkt Fd Invest Shr	862,726	862,726	<u>862,726</u>	
				<u>\$ 40,070,318</u>

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