

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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 style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></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><b>1a</b> Name of plan <u>WESTINGHOUSE PENSION PLAN FOR NEWINGTON BOILERMAKERS</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>007</u></p>
<p><b>2a</b> 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>WESTINGHOUSE ELECTRIC COMPANY</u></p> <p><u>1000 WESTINGHOUSE DR</u> <u>CRANBERRY TOWNSHIP, PA 16066-5228</u></p>	<p><b>1c</b> Effective date of plan <u>07/01/1965</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>52-2140933</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>412-374-4111</u></p> <p><b>2d</b> 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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/13/2025	CRYSTAL CHEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/13/2025	CRYSTAL CHEN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<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: <b>a</b> Sponsor's name <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>	227
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>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>	55
	<b>6a(2)</b>	56
	<b>6b</b>	69
	<b>6c</b>	85
	<b>6d</b>	210
	<b>6e</b>	15
	<b>6f</b>	225
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1B 1I 3H

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

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

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>WESTINGHOUSE PENSION PLAN FOR NEWINGTON BOILERMAKERS</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>007</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WESTINGHOUSE ELECTRIC COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2140933</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

<b>Part I Basic Information</b>			
<b>1</b> Enter the valuation date: Month _____ Day _____ Year _____			
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	<u>10750494</u>	
<b>b</b> Actuarial value .....	<b>2b</b>	<u>11602341</u>	
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>70</u>	<u>5677905</u>	<u>5677905</u>
<b>b</b> For terminated vested participants .....	<u>102</u>	<u>2256811</u>	<u>2256811</u>
<b>c</b> For active participants .....	<u>55</u>	<u>3231296</u>	<u>3320507</u>
<b>d</b> Total .....	<u>227</u>	<u>11166012</u>	<u>11255223</u>
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>	<u>5.16 %</u>	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>195573</u>	
<b>c</b> Target normal cost .....	<b>6c</b>	<u>195573</u>	

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	
Signature of actuary	<u>09/17/2025</u>
<u>BRIAN P. LEVINE</u>	Date
Type or print name of actuary	<u>23-06424</u>
<u>AON CONSULTING, INC.</u>	Most recent enrollment number
Firm name	<u>214-989-2661</u>
Address of the firm	Telephone number (including area code)
<u>MSC # 17849 PO BOX 802507 DALLAS, TX 75380</u>	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>12.78</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		0
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.29</u> % .....		0
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b>	Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	103.08 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	103.08 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	98.93 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			<b>Totals ▶</b>	<b>18(b)</b>	<b>18(c)</b>

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0	
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0	
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0	
<b>20</b>	Quarterly contributions and liquidity shortfalls:			
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
<b>b</b>	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
<b>c</b>	If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	

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

<b>Part VI Miscellaneous Items</b>	
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>26</b> Demographic and benefit information	
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

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

<b>Part VIII Minimum Required Contribution For Current Year</b>	
<b>31</b> Target normal cost and excess assets (see instructions):	
<b>a</b> Target normal cost (line 6c) .....	<b>31a</b> 195573
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b> 195573
<b>32</b> Amortization installments:	Outstanding Balance      Installment
<b>a</b> Net shortfall amortization installment .....	0      0
<b>b</b> Waiver amortization installment.....	0      0
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b> 0
	Carryover balance      Prefunding balance      Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b> 0
<b>38</b> Present value of excess contributions for current year (see instructions)	
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b> 0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>	
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021	

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

<b>A</b> Name of plan <b>WESTINGHOUSE PENSION PLAN FOR NEWINGTON BOILERMAKERS</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>007</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WESTINGHOUSE ELECTRIC COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>52-2140933</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

AON CONSULTING, INC.

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	43393	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)

SCHNEIDER DOWNS & CO., INC.

25-1408703

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	19109	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ALIGHT SOLUTIONS LLC

82-1061233

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	NONE	12350	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

MERCER INVESTMENTS

30-0282430

(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?
51	NONE	8852	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

(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?
			Yes <input type="checkbox"/> No <input 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)

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>WESTINGHOUSE PENSION PLAN FOR NEWINGTON BOILERMAKERS</u>	<b>B</b> Three-digit plan number (PN)	<u>007</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WESTINGHOUSE ELECTRIC COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2140933</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WESTINGHOUSE ELEC. CO. MASTER TRUST</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>WESTINGHOUSE ELECTRIC COMPANY LLC</u>		
<b>c</b> EIN-PN <u>52-2140933-009</u>	<b>d</b> Entity code <u>M</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9843111</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**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> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>WESTINGHOUSE PENSION PLAN FOR NEWINGTON BOILERMAKERS</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>007</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WESTINGHOUSE ELECTRIC COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>52-2140933</b>

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

		(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>	308119	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	63135	0
<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>	10451203	9843111
<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>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(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>	10822457	9843111
<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>	8021	12963
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	8021	12963
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	10814436	9830148

**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>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	46544	
(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>		46544
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(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)		-255987
(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)		
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		-209443

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	588691	
(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)		588691
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	2i(1)		
(2) Contract administrator fees .....	2i(2)		
(3) Recordkeeping fees .....	2i(3)	12350	
(4) IQPA audit fees .....	2i(4)	19109	
(5) Investment advisory and investment management fees .....	2i(5)	8852	
(6) Bank or trust company trustee/custodial fees .....	2i(6)	3838	
(7) Actuarial fees .....	2i(7)	43393	
(8) Legal fees .....	2i(8)		
(9) Valuation/appraisal fees .....	2i(9)		
(10) Other trustee fees and expenses .....	2i(10)		
(11) Other expenses.....	2i(11)	98612	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		186154
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		774845

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-984288
<b>l</b> 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: SCHNEIDER DOWNS & CO., INC.

(2) EIN: 25-1408703

**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		9843111
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 591879.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
--	---	---

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

<b>A</b> Name of plan <u>WESTINGHOUSE PENSION PLAN FOR NEWINGTON BOILERMAKERS</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>007</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTINGHOUSE ELECTRIC COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>52-2140933</u>	

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

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 

1		0
---	--	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 25-1926855

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

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 

3		0
---	--	---

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	<b>6c</b>	

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

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

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

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

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock?.....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market?.....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_

**c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_

**c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_

**c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_

**c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_

**c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_

**c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

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

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

FINANCIAL STATEMENTS

**Westinghouse Pension Plan for Newington Boilermakers**

As of and for the Years Ended  
December 31, 2024 and 2023

and Independent Auditor's Report Thereon



Big Thinking. Personal Focus.

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Westinghouse Pension Plan for  
Newington Boilermakers

Financial Statements

December 31, 2024 and 2023

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## INDEPENDENT AUDITOR'S REPORT

The Administrative Committee and Investment Committee  
Westinghouse Electric Company LLC  
Cranberry Township, Pennsylvania

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

We have performed audits of the accompanying financial statements of the Westinghouse Pension Plan for Newington Boilermakers (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion**

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

- the amounts and disclosures in the financial statements referred to above, 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 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 for one year after the date 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 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 substantial likelihood that, individually or in the aggregate, they would influence the judgement 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 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.

*Schneider Downs & Co, Inc.*

Pittsburgh, Pennsylvania  
October 10, 2025

Westinghouse Pension Plan for  
Newington Boilermakers

Statements of Net Assets Available for Benefits

	December 31	
	2024	2023
<b>Assets:</b>		
Plan interest in Westinghouse Electric Company		
Pension Master Trust, at fair value	\$ 9,843,111	\$ 10,451,203
Employer contribution receivable	–	308,119
Other receivables	–	63,135
Total assets	9,843,111	10,822,457
<b>Liabilities:</b>		
Other liabilities	12,963	8,021
Total liabilities	12,963	8,021
Net assets available for benefits	\$ 9,830,148	\$ 10,814,436

*See accompanying notes.*

Westinghouse Pension Plan for  
Newington Boilermakers

Statements of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2024 and 2023

	2024	2023
<b>Additions:</b>		
Plan interest in Westinghouse Electric Company		
Pension Master Trust investment income	–	\$ 1,253,733
Contributions:		
Employer contributions	–	308,119
Other contributions	\$ 46,544	–
	46,544	1,561,852
Total additions		
<b>Deductions:</b>		
Plan interest in Westinghouse Electric Company		
Pension Master Trust investment loss	255,987	–
Benefits paid directly to participants	588,691	571,526
Administrative expenses	186,154	267,249
Total deductions	1,030,832	838,775
Net (decrease) increase	(984,288)	723,077
Net assets available for benefits, beginning of year	10,814,436	10,091,359
Net assets available for benefits, end of year	\$ 9,830,148	\$ 10,814,436

*See accompanying notes.*

# Westinghouse Pension Plan for Newington Boilermakers

## Notes to Financial Statements

December 31, 2024 and 2023

### 1. Description of Plan

Combustion Engineering, Inc., a wholly owned subsidiary of Asea Brown Boveri Inc. (ABB Inc.), was the Plan sponsor, through June 27, 1999, of the Pension Plan for Employees of ABB Combustion Engineering Nuclear Power, Inc., represented by the International Brotherhood of Boilermakers, Iron Shipbuilders, Blacksmiths, Forgers and Helpers, Subordinate Lodge No. 651. Effective June 28, 1999, the Plan sponsor was changed to ABB Combustion Engineering Nuclear Power, Inc., which was a wholly owned subsidiary of ABB Inc.

Effective April 28, 2000, ABB Inc. was sold to Westinghouse Electric Company LLC (the Company), and the Company became the new Plan sponsor (the Plan Sponsor). In July 2000, the Plan's assets and liabilities were transferred from the ABB Master Trust to the Westinghouse Electric Company Pension Master Trust (Master Trust), a trust established to hold the assets of the Plan and such other plans that the Company or its affiliates may adopt. Effective October 1, 2000, the name of the Plan was changed to Westinghouse Pension Plan for Newington Boilermakers (the Plan). On November 7, 2023, Brookfield Business Partners and Brookfield WEC Holdings Sub-Aggregator LP sold the Company to a strategic partnership led by Brookfield Renewable Partners and Cameco Corporation.

The Plan is a defined benefit plan with all contributions being made by the Company, effective July 2000. Employer contributions are based on an actuarial determination, which provides for funding (a) the annual normal cost for the current year and (b) an amount necessary to amortize the unfunded accrued liability. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Company contributes such additional amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The Company's policy is to fund at least the minimum funding requirement under ERISA. Discretionary contributions may be made from time to time. For the years ended December 31, 2024 and 2023, the Plan has satisfied the minimum funding requirements of ERISA.

As a result of a collective bargaining agreement in 2017, the Company and the union agreed that the Plan would be amended to freeze future benefit accruals. Consequently, effective January 1, 2018, participants in the Plan ceased earning additional benefits and the Plan was frozen to new entrants.

Certain administrative expenses are paid by the Plan Sponsor, while others are paid by the Plan. Expenses paid by the Plan Sponsor are not material.

# Westinghouse Pension Plan for Newington Boilermakers

## Notes to Financial Statements (continued)

December 31, 2024 and 2023

### 1. Description of Plan (continued)

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Benefits are determined based on the participant's benefit service and a flat dollar amount as defined in the Plan document. Normal retirement is the later of age 65 or five years of vesting service. A Plan participant is eligible for early retirement at any time after attaining age 55 with at least 10 years of vesting service. Plan participants are eligible for their plan benefit as early as age 55 after terminating employment with vested benefits, subject to reduction for early commencement of benefits. Participants become vested in the Plan upon completion of five years of vesting service as defined in the Plan document.

If participants terminate before rendering five years of vesting service, they forfeit the right to receive their accumulated plan benefits. Upon retirement of employment, participants have the option of receiving their vested benefit in the form of a monthly annuity payable for their lifetime or a one-time lump-sum payment (if the value of the vested benefit is \$7,000 or less). Joint and survivor annuities are also available.

If an active employee dies and has at least five years of vesting service, a monthly annuity death benefit equal to the surviving spouse portion of the joint and 50% surviving spouse monthly benefit the participant would have received is paid to the employee's spouse. Active employees who become totally and permanently disabled receive monthly disability benefits that are equal to the equivalent normal retirement benefit they have accumulated as of the time they become disabled. If a participant is receiving disability benefits when a future increase in the monthly benefit multiplier is negotiated, the disabled participant will be entitled to the increase if not yet age 65.

The preceding description of the Plan provides only general information. A description of the Plan, including vesting and benefit payment provisions, is included in the Plan's Summary Plan Description. Participants should refer to the Summary Plan Description and Plan document for a complete description of the Plan's provisions.

### 2. Summary of Significant Accounting Policies

A summary of significant accounting policies consistently applied by the Plan administrator in the preparation of the accompanying statements of net assets available for benefits and related statements of changes in net assets available for benefits and the related notes to the financial statements (financial statements) follows:

*Basis of Accounting* - The accompanying financial statements have been prepared on the accrual basis of accounting.

*Payment of Benefits* - Benefits are recorded when paid.

# Westinghouse Pension Plan for Newington Boilermakers

## Notes to Financial Statements (continued)

December 31, 2024 and 2023

### 2. Summary of Significant Accounting Policies (continued)

*Investment Valuation* - The Plan's investments are held in the Westinghouse Electric Company Pension Master Trust (Master Trust). The Plan's investments are stated at fair value, which is defined as the price that would be received to sell an asset or paid to transfer the liability in an orderly transaction between market participants at the measurement date (exit price). See Note 5 for further discussion of fair value measurement.

Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on securities sold or redeemed are determined on the basis of average cost. Investment income (loss) from the Plan's interest in the Master Trust includes the Plan's gains and losses on investments bought and sold as well as held during the year, as well as interest and dividends.

*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, liabilities and changes therein; disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements; and changes therein. Actual results could differ from those estimates and assumptions used.

*Actuarial Present Value of Accumulated Plan Benefits* - Accumulated plan benefits (see Note 3) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees at the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. Benefits for retired employees and active employees or their beneficiaries are based on all years of credited service. Benefits payable under all circumstances – retirement, termination, death and disability – are included to the extent they are deemed attributable to employee service rendered at the valuation date.

*Subsequent Events* - Subsequent events are defined as events or transactions that occur after the statement of net assets available for benefits date, but before the financial statements are issued or are available to be issued. The Plan has evaluated subsequent events through October 10, 2025, the date that the financial statements were available to be issued, and determined that there have been no events that have occurred that would require adjustments to the disclosures in the financial statements.

### 3. Actuarial Present Value of Accumulated Plan Benefits

An independent actuary estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

Westinghouse Pension Plan for  
Newington Boilermakers

Notes to Financial Statements (continued)

December 31, 2024 and 2023

**3. Actuarial Present Value of Accumulated Plan Benefits (continued)**

Significant assumptions and methods underlying the actuarial computations are:

	January 1, 2024
Actuarial cost method	Standard Unit Credit Cost Method
Assumed rate of return on investments	6.00%
Mortality basis	Base table: Amounts-weighted aggregate rates from the Pri-2012 mortality study, with separate rates for contingent survivors  Projection: Mortality rates are projected generationally from 2012 using Scale MP-2021
Retirement age	Active participants – Retirement at varying percentages for the age of 55 through 70 with 100% of participants assumed to retire by age 70  Terminated vested participants – age 65

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits is as follows:

	January 1, 2024
Actuarial present value of accumulated plan benefits:	
Vested plan benefits:	
Participants currently in payment status	\$ 5,303,281
Vested benefits for other participants	4,961,491
Total vested benefits	10,264,772
Nonvested benefits	81,572
Total	\$ 10,346,344

Westinghouse Pension Plan for  
Newington Boilermakers

Notes to Financial Statements (continued)

December 31, 2024 and 2023

**3. Actuarial Present Value of Accumulated Plan Benefits (continued)**

The following table represents the changes in the actuarial present value of accumulated plan benefits:

Actuarial present value of accumulated plan benefit as of January 1, 2023	\$ 10,323,871
Increase (Decrease) during the year attributable to:	
Interest accumulation	602,536
Benefits paid	(571,526)
Benefits accumulated and other changes	<u>(8,537)</u>
Net increase	<u>22,473</u>
Actuarial present value of accumulated plan benefits as of January 1, 2024	<u>\$ 10,346,344</u>

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024 and 2023. Had the valuation been performed as of December 31, 2024, there would be no material differences.

**4. Investments (Unaudited)**

Certain information related to investments disclosed in the accompanying financial statements, including the Plan's interest in the Master Trust at December 31, 2024 and 2023, and the Plan's interest in investment income (loss) of the Master Trust for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by The Bank of New York Mellon/BNY Mellon N.A. (the trustee of the Plan).

All Plan investments are held in the Master Trust, which was established for the investment of assets of the Plan and several other company-sponsored retirement plans. Each participating plan has an undivided interest in the Master Trust. The Master Trust's assets are allocated among the participating plans by assigning to each plan those transactions (primarily contributions, benefit payments and plan-specific expenses) that can be specifically identified and by allocating among all plans, in proportion to each plan's interest in the Master Trust, investment income (loss) and expenses resulting from the collective investment of the assets of the Master Trust. At December 31, 2024 and 2023, the Plan's interest in the net assets of the Master Trust was approximately 1.04% and 0.96%, respectively.

Westinghouse Pension Plan for  
Newington Boilermakers

Notes to Financial Statements (continued)

December 31, 2024 and 2023

**4. Investments (Unaudited) (continued)**

The following table presents the fair value of the net assets of the Master Trust as of December 31, 2024 and 2023:

	2024		2023	
	Master Trust Balances	Plan's Interest in Master Trust	Master Trust Balances	Plan's Interest in Master Trust
Common Collective Trusts	\$ 673,312,544	\$ 7,048,610	\$ 875,596,138	\$ 8,441,630
Corporate Debt Instruments	146,795,664	1,536,739	174,597,994	1,683,301
U.S. Government Securities	106,309,962	1,112,912	10,737,001	103,516
Interest-Bearing Cash	11,006,068	115,218	5,576,354	53,763
Government Debt Instruments	414,333	4,337	15,477,678	149,220
Non-Interest-Bearing Cash	-	-	143	1
Net assets at fair value	<u>\$ 937,838,571</u>	<u>\$ 9,817,816</u>	<u>\$ 1,081,985,308</u>	<u>\$ 10,431,431</u>
Plus:				
Accrued Interest	3,346,202	35,030	2,546,205	24,546
Less:				
Due to broker from securities sold	(929,923)	(9,735)	(495,180)	(4,774)
Net assets at fair value	<u>\$ 940,254,850</u>	<u>\$ 9,843,111</u>	<u>\$ 1,084,036,333</u>	<u>\$ 10,451,203</u>

Net investment (loss) income for the Master Trust for the years ended December 31, 2024 and 2023 is as follows:

	2024	2023
Net (depreciation) appreciation in fair value of investments	\$ (33,907,267)	\$ 120,116,593
Interest income	10,776,635	9,265,249
Net investment (loss) income	<u>\$ (22,130,632)</u>	<u>\$ 129,381,842</u>

# Westinghouse Pension Plan for Newington Boilermakers

## Notes to Financial Statements (continued)

December 31, 2024 and 2023

### 5. Fair Value Measurement

The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820 Fair Value Measurements includes 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 and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy under ASC Topic 820 are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.
- Level 2 - Inputs to the valuation methodology include:
  - Quoted prices for similar assets and liabilities in active markets.
  - Quoted prices for identical or similar assets or liabilities in markets that are not active.
  - Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals).
  - 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 - Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measurement in its entirety. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Westinghouse Pension Plan for  
Newington Boilermakers

Notes to Financial Statements (continued)

December 31, 2024 and 2023

**5. Fair Value Measurement (continued)**

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value. There have been no changes in methodologies used at December 31, 2024 and 2023.

*Interest-bearing and non-interest-bearing cash* - Valued at the daily net asset value (NAV) of the shares held by the Plan at year-end.

*Common collective trusts* - Valued at the NAV of units of the common collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value, and 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 in an amount different than the reported NAV.

*Corporate and government debt instruments and U.S. government securities* - Securities listed on an exchange are valued at the last sale or official closing price on the day on which the securities are valued or, lacking any sales on such day, at the last available bid price using prices as of the close of trading. Certain securities may be valued based upon appraisals received from an independent pricing service using a computerized matrix system or based upon appraisals derived from information concerning the securities or similar securities received from a recognized dealer or dealers in those securities.

The following tables set forth by level, within the fair value hierarchy, the Master Trust's investments carried at fair value as of December 31, 2024 and 2023, respectively.

	Master Trust Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
U.S. Government Securities	\$ 106,309,962	\$ —	\$ —	\$ 106,309,962
Interest Bearing Cash	11,006,068	—	—	11,006,068
Government Debt Instruments	414,333	—	—	414,333
Total assets in the fair value hierarchy	<u>\$ 117,730,363</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 117,730,363</u>
Investments measured at net asset value <sup>(a)</sup>				<u>820,108,208</u>
Total investments at fair value				<u>\$ 937,838,571</u>

Westinghouse Pension Plan for  
Newington Boilermakers

Notes to Financial Statements (continued)

December 31, 2024 and 2023

**5. Fair Value Measurement (continued)**

	Master Trust Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Corporate Debt Instruments	\$ 174,597,994	\$ —	\$ —	\$ 174,597,994
Government Debt Instruments	15,477,678	—	—	15,477,678
U.S. Government Securities	10,737,001	—	—	10,737,001
Interest-Bearing Cash	5,576,354	—	—	5,576,354
Non-Interest-Bearing Cash	143	—	—	143
Total assets in the fair value hierarchy	\$ 206,389,170	\$ —	\$ —	206,389,170
Investments measured at net asset value <sup>(a)</sup>				875,596,138
Total investments at fair value				\$ 1,081,985,308

(a) In accordance with ASC Subtopic 820-10, certain investments that were measured at NAV 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 accompanying statements of net assets available for benefits.

# Westinghouse Pension Plan for Newington Boilermakers

## Notes to Financial Statements

December 31, 2024 and 2023

### 5. Fair Value Measurement (continued)

The following summarizes the common collective trust funds for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is only applicable to the Plan.

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2024	2023			
Prudential U.S. Long Duration Corp Bond Fund	\$169,802,965	\$203,232,627	None	Daily	None
Corporate Debt Instruments	146,795,664	-	None	Daily	None
State Street S&P 500 Index Non-Lending Series Fund	146,452,692	143,743,611	None	Daily	None
Mercer Opportunistic Fixed Income Portfolio	109,492,676	122,548,601	None	Daily	None
Mercer 420 Passive Long Government Fixed Income Portfolio	51,984,947	96,627,533	None	Daily	None
Mercer U.S. Core Real Estate Portfolio	33,693,215	35,875,788	None	Quarterly	45-93 days
EB Temporary Investment Fund	26,329,339	860,770	None	Daily	None
Mercer Ultra Long Duration Portfolio	-	21,699,946	None	Daily	None
MFS International Equity Fund	22,602,645	18,775,009	None	Daily	None
NT Collective LSV International Value Equity Fund	16,573,964	18,785,676	None	Daily	None
American Century Non-U.S. Growth Trust	16,256,256	18,613,971	None	Daily	None 5 days, if in excess of \$1 million
RBC Emerging Markets Equity Focus CIT	15,916,025	20,910,513	None	Daily	1 day
Ninety-One Emerging Markets Equity- Fund	13,610,426	20,823,095	None	Daily	None
Victory Integrity Small-Mid Cap Value Collective Fund	13,188,015	13,565,589	None	Daily	None
William Blair Small Cap Growth Collective Investment Fund	10,966,859	15,087,679	None	Daily	None
Principal International Small-Cap Equity Fund	9,209,892	18,700,856	None	Daily	None
FIAM Global Low Volatility Equity Commingled Pool	6,092,145	16,798,606	None	Daily	None
Ninety-One Global Franchise Fund	5,709,429	16,955,714	None	Daily	1 day
SEI Energy Debt Collective Investment Trust	5,430,059	7,811,206	None	Semiannually	95 days
SEI Structured Credit Investment	995	17,843	None	Quarterly	90 days
State Street 20+ Year U.S. Treasury STRIPS Index Non-Lending Series Fund	-	64,161,865	None	Daily	None
	<u>\$820,108,208</u>	<u>\$875,596,138</u>			

# Westinghouse Pension Plan for Newington Boilermakers

## Notes to Financial Statements

December 31, 2024 and 2023

### **6. Income Tax Status**

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated October 24, 2014, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan has been amended since receiving the letter, however the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to 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 and 2023, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions, however there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

### **7. Risks and Uncertainties**

The Plan invests in securities that 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 value will occur in the near term and that such changes could materially affect the amounts reported in the accompanying statements of net assets available for benefits.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the accompanying financial statements.

### **8. Related Parties and Party-in-Interest Transactions**

The Plan invests in common collective trusts with SEI Investments Management Corporation and Mercer Investments LLC, which are also the Plan's investment advisors; therefore, these transactions qualify as party-in-interest transactions. Certain administrative functions of the Plan are performed by members, officers and employees of the Company at no cost to the Plan.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan Westinghouse Pension Plan for Newington Boilermakers	<b>B</b> Three-digit plan number (PN) ▶	007
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Westinghouse Electric Company LLC	<b>D</b> Employer Identification Number (EIN) 52-2140933	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	10,750,494
	<b>b</b> Actuarial value .....	<b>2b</b>	11,602,341
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	70	5,677,905
	<b>b</b> For terminated vested participants .....	102	2,256,811
	<b>c</b> For active participants .....	55	3,231,296
	<b>d</b> Total .....	227	11,166,012
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.16%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	195,573
	<b>c</b> Target normal cost .....	<b>6c</b>	195,573

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	Brian P. Levine <span style="float: right; font-family: cursive; font-size: 1.5em;">BPL</span> Signature of actuary	09/17/2025 Date
	Brian P. Levine Type or print name of actuary	2306424 Most recent enrollment number
	Aon Consulting, Inc. Firm name	214-989-2661 Telephone number (including area code)
	MSC #17849 PO Box 803507 Dallas TX 75380 Address of the firm	

<b>Part II</b>	<b>Beginning of Year Carryover and Prefunding Balances</b>	<b>(a) Carryover balance</b>	<b>(b) Prefunding balance</b>
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>12.78%</u> .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.29%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	0

<b>Part III</b>	<b>Funding Percentages</b>		
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	103.08%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	103.08%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	98.93%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**Part IV Contributions and Liquidity Shortfalls**

**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	0

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

<b>Part VI Miscellaneous Items</b>				
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>26</b> Demographic and benefit information				
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				<b>27</b>

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c).....				<b>31a</b> 195,573
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 195,573
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<b>b</b> Waiver amortization installment .....	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				<b>34</b> 0
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....			0	
<b>36</b> Additional cash requirement (line 34 minus line 35).....				<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				<b>37</b> 0
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021				

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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## Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	5.00%	0.9000	2.54
57.5	5.00%	0.8550	2.46
58.5	5.00%	0.8123	2.38
59.5	5.00%	0.7716	2.30
60.5	5.00%	0.7331	2.22
61.5	5.00%	0.6964	2.14
62.5	20.00%	0.6616	8.27
63.5	5.00%	0.5293	1.68
64.5	5.00%	0.5028	1.62
65.5	50.00%	0.4777	15.64
66.5	50.00%	0.2388	7.94
67.5	50.00%	0.1194	4.03
68.5	50.00%	0.0597	2.04
69.5	50.00%	0.0299	1.04
70	100.00%	0.0149	1.04
Weighted Average			62.89

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

Number of Participants and Average Accrued Benefit

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29		1								
30-34		3	3							
35-39		1	1							
40-44				2						
45-49			2	3						
50-54		1	1	6	1					
55-59			4	5	2					
60-64			2	4			5			
65-69		1	1	2	1		1	1		
70+								1		

N-55

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
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## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

### For ERISA Requirements

<b>Interest Rates for Minimum Funding Purposes</b>	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
<b>Interest Rates for Maximum Tax Purposes</b>	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
<b>Optional Payment Form Election Percentage</b>	100% elect life annuity
<b>Retirement Age</b>	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
<b>Mortality Rates</b>	
Healthy and Disabled	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)
<b>Withdrawal Rates</b>	See Table 2
<b>Disability Rates</b>	See Table 3
<b>Decrement Timing</b>	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
<b>Surviving Spouse Benefit</b>	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
<b>Benefit Limits</b>	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
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**Valuation of Plan Assets**

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

**Expected Return on Assets**

2022 Plan Year	5.25%, limited to 5.92%
2023 Plan Year	6.00%, limited to 5.74%
2024 Plan Year	6.00%, limited to 5.59%

**Trust Expenses Included in Target Normal Cost**

\$195,573- Expenses are assumed to be equal to the average of administrative expenses of the past three years plus the PBGC premiums, if any, paid from the trust.

**Actuarial Method**

Standard unit credit cost method

**Valuation Date**

January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
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## Actuarial Assumptions and Methods

Table 1

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	10.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	5.00%
61	5.00%
62	20.00%
63	5.00%
64	5.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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Table 2

Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
15	61.81%	33.43%	16.28%	10.50%
16	61.81%	33.43%	16.28%	10.50%
17	61.81%	33.43%	16.28%	10.50%
18	61.81%	33.43%	16.28%	10.50%
19	61.81%	33.43%	16.28%	10.50%
20	61.81%	33.43%	16.28%	10.50%
21	61.81%	33.43%	16.28%	10.50%
22	61.81%	33.43%	16.28%	10.50%
23	61.81%	33.43%	16.28%	10.50%
24	61.81%	33.43%	16.28%	10.50%
25	61.81%	33.43%	16.28%	10.50%
26	60.00%	33.00%	15.60%	9.97%
27	59.00%	32.00%	15.00%	9.44%
28	58.00%	31.00%	14.40%	8.90%
29	57.00%	30.00%	13.80%	8.38%
30	56.08%	29.48%	13.58%	7.85%
31	55.70%	29.00%	13.20%	7.42%
32	55.40%	28.60%	12.90%	6.99%
33	55.10%	28.20%	12.60%	6.55%
34	54.80%	27.80%	12.30%	6.10%
35	54.54%	27.76%	11.91%	5.69%
36	54.00%	27.20%	11.40%	5.35%
37	53.50%	26.70%	10.90%	5.01%
38	52.50%	26.20%	10.40%	4.66%
39	52.00%	25.70%	10.00%	4.32%

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 Westinghouse Pension Plan for Newington Boilermakers  
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Table 2 continued

Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
40	51.38%	25.06%	9.84%	3.98%
41	50.60%	24.40%	9.40%	3.71%
42	49.80%	23.80%	9.00%	3.45%
43	48.90%	23.20%	8.60%	3.18%
44	48.20%	22.60%	8.20%	2.92%
45	47.66%	21.83%	7.75%	2.65%
46	35.00%	17.00%	6.00%	2.44%
47	23.00%	13.00%	5.00%	2.22%
48	12.00%	9.00%	4.00%	2.01%
49	5.00%	4.00%	3.00%	1.79%
50	0.00%	0.00%	0.00%	1.58%
51	0.00%	0.00%	0.00%	1.51%
52	0.00%	0.00%	0.00%	1.44%
53	0.00%	0.00%	0.00%	1.37%
54	0.00%	0.00%	0.00%	1.30%
55	0.00%	0.00%	0.00%	1.23%
56	0.00%	0.00%	0.00%	1.50%
57	0.00%	0.00%	0.00%	1.50%
58	0.00%	0.00%	0.00%	1.50%
59	0.00%	0.00%	0.00%	1.50%
60	0.00%	0.00%	0.00%	2.45%
61+	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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Table 3

Disability Rates

Age	Rate	Age	Rate
15	0.02%	45	0.04%
16	0.02%	46	0.05%
17	0.02%	47	0.07%
18	0.02%	48	0.08%
19	0.02%	49	0.10%
20	0.02%	50	0.11%
21	0.02%	51	0.13%
22	0.02%	52	0.15%
23	0.02%	53	0.17%
24	0.02%	54	0.19%
25	0.02%	55	0.23%
26	0.02%	56	0.30%
27	0.02%	57	0.35%
28	0.02%	58	0.40%
29	0.02%	59	0.45%
30	0.02%	60+	0.51%
31	0.02%		
32	0.02%		
33	0.02%		
34	0.02%		
35	0.02%		
36	0.02%		
37	0.02%		
38	0.02%		
39	0.02%		
40	0.02%		
41	0.02%		
42	0.03%		
43	0.04%		
44	0.04%		

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 Westinghouse Pension Plan for Newington Boilermakers  
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Schedule SB, Part V – Summary of Plan Provisions

**Effective Date** July 16, 1965. Last amended effective October 5, 2021.

**Eligibility** An hourly paid employee of Westinghouse Electric Company who is covered by a collective bargaining agreement with the International Brotherhood of Boilermakers, Iron Shipbuilders, Blacksmiths, Forgers and Helpers, Subordinate Lodge No. 651 and employed at the plant in Newington, New Hampshire.

Effective January 1, 2018, accrued benefits for all plan participants are frozen.

**Normal Retirement**

**Eligibility** The later of age 65 or the fifth anniversary of the date the participant commences participation in the plan.

**Benefit** A monthly benefit of \$42.00 multiplied by years of benefit service.

The benefit multiplier history has been:

<b>For Termination Effective</b>	<b>Benefit Accrual Rate Multiplied by Benefit Service</b>
Before 05/01/1994	\$18.00
05/01/1994–04/30/1995	\$19.50
05/01/1995–04/30/1996	\$20.50
05/01/1996–04/30/1997	\$22.50
05/01/1997–04/30/1998	\$24.00
05/01/1998–04/30/1999	\$25.00
05/01/1999–04/30/2000	\$25.50
05/01/2000–04/30/2001	\$26.00
05/01/2001–04/30/2002	\$26.50
05/01/2002–04/30/2005	\$30.00
05/01/2005–05/04/2008	\$34.00
05/05/2008–05/01/2011	\$38.00
05/02/2011–12/31/2017	\$42.00

Benefit service capped at 40 years for retirements prior to May 1, 2002.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
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**Early Retirement**

Eligibility Age 55 and 10 years of vesting service.  
Benefit An amount equal to the normal retirement benefit, reduced by 0.3% for each month that retirement precedes age 65.

**Deferred Vested Retirement**

Eligibility Five years of vesting service.  
Benefit An amount equal to the normal retirement benefit at age 65, or an amount reduced by 0.6% for each month that retirement precedes age 65, until age 60, and further reduced by 0.3% for each month that retirement precedes age 60, until age 55.

**Disability Benefit**

Eligibility Six months of total and permanent disability.  
Benefit A monthly benefit of \$42.00 multiplied by years of benefit service to the day of disablement. Benefit is unreduced for early commencement.

**Preretirement Surviving Spouse Benefit**

Eligibility Five years of vesting service.  
Benefit The surviving spouse will be entitled to 50% of the reduced accrued benefit as of the date of death, payable upon the later of (1) the date of participant's death and (2) the participant's age 55 date.

**Form of Benefit Payment**

Normal Form of Benefit Single life annuity for single participants and joint and 50% survivor annuity for married participants.  
Optional Payment Forms  
(1) Single life annuity  
(2) Joint and 75% survivor annuity  
(3) Joint and 66<sup>2</sup>/<sub>3</sub>% survivor annuity  
(4) Joint and 50% survivor annuity  
(5) 10-year certain and life annuity

**Source of Contributions**

The employer makes all required contributions.

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Westinghouse Pension Plan for Newington Boilermakers  
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**Definitions**

Benefit Service	Service since December 31, 1988, and any service before this time as determined under the predecessor plan but excluding certain periods of service as defined by the plan.
Vesting Service	All service since December 31, 1988 and any service before this time as determined under the predecessor plan.
Plan Year	January 1 to December 31.
Actuarial Equivalent	UP-1984 Mortality Table (with three-year age setback for beneficiaries) and the interest rate announced by the Pension Benefit Guaranty Corporation for valuing immediate and deferred annuities for non-multiemployer defined benefit plans which terminate on the November 1 of the calendar year preceding such plan year.
Plan Changes Since the Prior Year	The funding valuation does not reflect any plan changes.

**Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan**

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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## Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	5.00%	0.9000	2.54
57.5	5.00%	0.8550	2.46
58.5	5.00%	0.8123	2.38
59.5	5.00%	0.7716	2.30
60.5	5.00%	0.7331	2.22
61.5	5.00%	0.6964	2.14
62.5	20.00%	0.6616	8.27
63.5	5.00%	0.5293	1.68
64.5	5.00%	0.5028	1.62
65.5	50.00%	0.4777	15.64
66.5	50.00%	0.2388	7.94
67.5	50.00%	0.1194	4.03
68.5	50.00%	0.0597	2.04
69.5	50.00%	0.0299	1.04
70	100.00%	0.0149	1.04
Weighted Average			62.89

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

Number of Participants and Average Accrued Benefit

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29		1								
30-34		3	3							
35-39		1	1							
40-44				2						
45-49			2	3						
50-54		1	1	6	1					
55-59			4	5	2					
60-64			2	4			5			
65-69		1	1	2	1		1	1		
70+								1		

N-55

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
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## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

### For ERISA Requirements

<b>Interest Rates for Minimum Funding Purposes</b>	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
<b>Interest Rates for Maximum Tax Purposes</b>	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
<b>Optional Payment Form Election Percentage</b>	100% elect life annuity
<b>Retirement Age</b>	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
<b>Mortality Rates</b>	
Healthy and Disabled	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)
<b>Withdrawal Rates</b>	See Table 2
<b>Disability Rates</b>	See Table 3
<b>Decrement Timing</b>	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
<b>Surviving Spouse Benefit</b>	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
<b>Benefit Limits</b>	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
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**Valuation of Plan Assets**

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

**Expected Return on Assets**

2022 Plan Year	5.25%, limited to 5.92%
2023 Plan Year	6.00%, limited to 5.74%
2024 Plan Year	6.00%, limited to 5.59%

**Trust Expenses Included in Target Normal Cost**

\$195,573- Expenses are assumed to be equal to the average of administrative expenses of the past three years plus the PBGC premiums, if any, paid from the trust.

**Actuarial Method**

Standard unit credit cost method

**Valuation Date**

January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
EIN: 52-2140933 PN: 007

## Actuarial Assumptions and Methods

Table 1

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	10.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	5.00%
61	5.00%
62	20.00%
63	5.00%
64	5.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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Table 2

Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
15	61.81%	33.43%	16.28%	10.50%
16	61.81%	33.43%	16.28%	10.50%
17	61.81%	33.43%	16.28%	10.50%
18	61.81%	33.43%	16.28%	10.50%
19	61.81%	33.43%	16.28%	10.50%
20	61.81%	33.43%	16.28%	10.50%
21	61.81%	33.43%	16.28%	10.50%
22	61.81%	33.43%	16.28%	10.50%
23	61.81%	33.43%	16.28%	10.50%
24	61.81%	33.43%	16.28%	10.50%
25	61.81%	33.43%	16.28%	10.50%
26	60.00%	33.00%	15.60%	9.97%
27	59.00%	32.00%	15.00%	9.44%
28	58.00%	31.00%	14.40%	8.90%
29	57.00%	30.00%	13.80%	8.38%
30	56.08%	29.48%	13.58%	7.85%
31	55.70%	29.00%	13.20%	7.42%
32	55.40%	28.60%	12.90%	6.99%
33	55.10%	28.20%	12.60%	6.55%
34	54.80%	27.80%	12.30%	6.10%
35	54.54%	27.76%	11.91%	5.69%
36	54.00%	27.20%	11.40%	5.35%
37	53.50%	26.70%	10.90%	5.01%
38	52.50%	26.20%	10.40%	4.66%
39	52.00%	25.70%	10.00%	4.32%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
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Table 2 continued

Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
40	51.38%	25.06%	9.84%	3.98%
41	50.60%	24.40%	9.40%	3.71%
42	49.80%	23.80%	9.00%	3.45%
43	48.90%	23.20%	8.60%	3.18%
44	48.20%	22.60%	8.20%	2.92%
45	47.66%	21.83%	7.75%	2.65%
46	35.00%	17.00%	6.00%	2.44%
47	23.00%	13.00%	5.00%	2.22%
48	12.00%	9.00%	4.00%	2.01%
49	5.00%	4.00%	3.00%	1.79%
50	0.00%	0.00%	0.00%	1.58%
51	0.00%	0.00%	0.00%	1.51%
52	0.00%	0.00%	0.00%	1.44%
53	0.00%	0.00%	0.00%	1.37%
54	0.00%	0.00%	0.00%	1.30%
55	0.00%	0.00%	0.00%	1.23%
56	0.00%	0.00%	0.00%	1.50%
57	0.00%	0.00%	0.00%	1.50%
58	0.00%	0.00%	0.00%	1.50%
59	0.00%	0.00%	0.00%	1.50%
60	0.00%	0.00%	0.00%	2.45%
61+	0.00%	0.00%	0.00%	0.00%

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Table 3

Disability Rates

Age	Rate	Age	Rate
15	0.02%	45	0.04%
16	0.02%	46	0.05%
17	0.02%	47	0.07%
18	0.02%	48	0.08%
19	0.02%	49	0.10%
20	0.02%	50	0.11%
21	0.02%	51	0.13%
22	0.02%	52	0.15%
23	0.02%	53	0.17%
24	0.02%	54	0.19%
25	0.02%	55	0.23%
26	0.02%	56	0.30%
27	0.02%	57	0.35%
28	0.02%	58	0.40%
29	0.02%	59	0.45%
30	0.02%	60+	0.51%
31	0.02%		
32	0.02%		
33	0.02%		
34	0.02%		
35	0.02%		
36	0.02%		
37	0.02%		
38	0.02%		
39	0.02%		
40	0.02%		
41	0.02%		
42	0.03%		
43	0.04%		
44	0.04%		

Schedule SB Attachment (Form 5500) – 2024 Plan Year  
 Westinghouse Pension Plan for Newington Boilermakers  
 EIN: 52-2140933 PN: 007

Schedule SB, Part V – Summary of Plan Provisions

**Effective Date** July 16, 1965. Last amended effective October 5, 2021.

**Eligibility** An hourly paid employee of Westinghouse Electric Company who is covered by a collective bargaining agreement with the International Brotherhood of Boilermakers, Iron Shipbuilders, Blacksmiths, Forgers and Helpers, Subordinate Lodge No. 651 and employed at the plant in Newington, New Hampshire.

Effective January 1, 2018, accrued benefits for all plan participants are frozen.

**Normal Retirement**

**Eligibility** The later of age 65 or the fifth anniversary of the date the participant commences participation in the plan.

**Benefit** A monthly benefit of \$42.00 multiplied by years of benefit service.

The benefit multiplier history has been:

<b>For Termination Effective</b>	<b>Benefit Accrual Rate Multiplied by Benefit Service</b>
Before 05/01/1994	\$18.00
05/01/1994–04/30/1995	\$19.50
05/01/1995–04/30/1996	\$20.50
05/01/1996–04/30/1997	\$22.50
05/01/1997–04/30/1998	\$24.00
05/01/1998–04/30/1999	\$25.00
05/01/1999–04/30/2000	\$25.50
05/01/2000–04/30/2001	\$26.00
05/01/2001–04/30/2002	\$26.50
05/01/2002–04/30/2005	\$30.00
05/01/2005–05/04/2008	\$34.00
05/05/2008–05/01/2011	\$38.00
05/02/2011–12/31/2017	\$42.00

Benefit service capped at 40 years for retirements prior to May 1, 2002.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
EIN: 52-2140933 PN: 007

**Early Retirement**

Eligibility Age 55 and 10 years of vesting service.  
Benefit An amount equal to the normal retirement benefit, reduced by 0.3% for each month that retirement precedes age 65.

**Deferred Vested Retirement**

Eligibility Five years of vesting service.  
Benefit An amount equal to the normal retirement benefit at age 65, or an amount reduced by 0.6% for each month that retirement precedes age 65, until age 60, and further reduced by 0.3% for each month that retirement precedes age 60, until age 55.

**Disability Benefit**

Eligibility Six months of total and permanent disability.  
Benefit A monthly benefit of \$42.00 multiplied by years of benefit service to the day of disablement. Benefit is unreduced for early commencement.

**Preretirement Surviving Spouse Benefit**

Eligibility Five years of vesting service.  
Benefit The surviving spouse will be entitled to 50% of the reduced accrued benefit as of the date of death, payable upon the later of (1) the date of participant's death and (2) the participant's age 55 date.

**Form of Benefit Payment**

Normal Form of Benefit Single life annuity for single participants and joint and 50% survivor annuity for married participants.  
Optional Payment Forms  
(1) Single life annuity  
(2) Joint and 75% survivor annuity  
(3) Joint and 66 $\frac{2}{3}$ % survivor annuity  
(4) Joint and 50% survivor annuity  
(5) 10-year certain and life annuity

**Source of Contributions**

The employer makes all required contributions.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
Westinghouse Pension Plan for Newington Boilermakers  
EIN: 52-2140933 PN: 007

**Definitions**

Benefit Service	Service since December 31, 1988, and any service before this time as determined under the predecessor plan but excluding certain periods of service as defined by the plan.
Vesting Service	All service since December 31, 1988 and any service before this time as determined under the predecessor plan.
Plan Year	January 1 to December 31.
Actuarial Equivalent	UP-1984 Mortality Table (with three-year age setback for beneficiaries) and the interest rate announced by the Pension Benefit Guaranty Corporation for valuing immediate and deferred annuities for non-multiemployer defined benefit plans which terminate on the November 1 of the calendar year preceding such plan year.
Plan Changes Since the Prior Year	The funding valuation does not reflect any plan changes.

**Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan**

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Westinghouse Electric Company Master Trust

EIN: 52-2140933

Plan Number: 007

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES (SCHEDULE H, LINE 4i)

DECEMBER 31, 2024

( a )	( b )	( c )	( d )	( e )
N/A	N/A	Description of Investment	Cost	Current Value

**Master Trust Investment Accounts**

Name

WESTINGHOUSE ELECTRIC COMPANY MASTER TRUST \$ 9,843,111 \$ 9,843,111

**Total Master Trust Investment Accounts** \$ 9,843,111 \$ 9,843,111

**TOTAL ASSETS HELD FOR INVESTMENT PURPOSES** \$ 9,843,111 \$ 9,843,111