Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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.)
- [X] 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:
- [X] 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

1a Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1999

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
WESTINGHOUSE ELECTRIC COMPANY LLC

1000 WESTINGHOUSE DR
CRANBERRY TOWNSHIP, PA 16066-5228

1000 WESTINGHOUSE DR
CRANBERRY TOWNSHIP, PA 16066-5228

2b Employer Identification Number (EIN)
52-2140933

2c Plan Sponsor's telephone number
412-374-4111

2d Business code (see instructions)
541990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2026	HELEN VOGEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2026	HELEN VOGEL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5	Total number of participants at the beginning of the plan year	**5**	6935
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	2304
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	2169
b	Retired or separated participants receiving benefits	**6b**	3284
c	Other retired or separated participants entitled to future benefits	**6c**	1143
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	6596
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	306
f	Total. Add lines **6d** and **6e**.	**6f**	6902
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 1I 3F 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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.

A Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
WESTINGHOUSE ELECTRIC COMPANY LLC

D Employer Identification Number (EIN)
52-2140933

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	924354486
b Actuarial value	**2b**	953784833

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	3428	739711722	739711722
b For terminated vested participants	1203	86246987	86246987
c For active participants	2304	262990983	263980505
d Total	6935	1088949692	1089939214

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
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	**4b**	

5 Effective interest rate	**5**	5.37 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	6749498
c Target normal cost	**6c**	6749498

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.

SIGN HERE

Signature of actuary

09/25/2026
Date

BRIAN P. LEVINE
Type or print name of actuary

26-06424
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

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 [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	128170641
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	22122307
9	Amount remaining (line 7 minus line 8)	0	106048334
10	Interest on line 9 using prior year's actual return of -2.23 %	0	-2364878
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) 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 5.18 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	21849995
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	81833461

Part III Funding Percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	87.42 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

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
12/31/2025	15000000	0			
			Totals ► 18(b)	15000000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	14237591

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:	1st segment: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	64

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	6749498
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	217987842	22615473
b Waiver amortization installment	0	0

33 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	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	29364971

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	16136413	16136413

36 Additional cash requirement (line 34 minus line 35)	**36**	13228558
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	14237591

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	1009033
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	1009033
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 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. ☐ 2019 ☐ 2020 ☐ 2021

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTINGHOUSE ELECTRIC COMPANY LLC

D Employer Identification Number (EIN)
52-2140933

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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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)

COZEN O'CONNOR

23-1732832

(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?
29	NONE	31832	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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	29958	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE BANK OF NEW YORK

13-5160382

(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?
21	NONE	179066	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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)

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	561565	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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	346955	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(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	1126993	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [ ] No [X]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WESTINGHOUSE ELECTRIC COMPANY LLC

D Employer Identification Number (EIN)
52-2140933

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: WESTINGHOUSE ELEC. CO. MASTER TRUST

b Name of sponsor of entity listed in (a): WESTINGHOUSE ELECTRIC COMPANY LLC

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)
52-2140933-002	M	976032074

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)

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)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTINGHOUSE ELECTRIC COMPANY LLC

D Employer Identification Number (EIN)
52-2140933

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	924244835	976032074
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	924244835	976032074
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	136381	715174
1k Total liabilities (add all amounts in lines 1g through1j)	1k	136381	715174
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	924108454	975316900

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	15000000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		15000000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(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)		112327324
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		127327324
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	67556211	
(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)		67556211
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	561565	
(4) IQPA audit fees	2i(4)	29958	
(5) Investment advisory and investment management fees	2i(5)	1126993	
(6) Bank or trust company trustee/custodial fees	2i(6)	179066	
(7) Actuarial fees	2i(7)	346955	
(8) Legal fees	2i(8)	31832	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	6286298	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		8562667
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		76118878
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		51208446
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] 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) [X] 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: SCNEIDERDOWNS & 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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**	X		976032074
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 591858.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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).

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WESTINGHOUSE ELECTRIC COMPANY LLC

D Employer Identification Number (EIN)
52-2140933

Part I Distributions

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** 7

Part II Funding Information (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.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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**

Part IV ESOPs (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:

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

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:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
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	**16b**	

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: 30.1 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 57.4 %
High-Yield Debt: 5.2 % Real Assets: 3.5 % Cash or Cash Equivalents: 2.1 % Other: 1.7 %

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 Electric Company Pension Plan

As of and for the Years Ended
December 31, 2025 and 2024

and Independent Auditor's Report Thereon

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Westinghouse Electric Company Pension Plan

Financial Statements

Years Ended December 31, 2025 and 2024

Contents

Independent Auditor's Report 1

Financial Statements

Statements of Net Assets Available for Benefits 4
Statements of Changes in Net Assets Available for Benefits 5
Notes to Financial Statements 6

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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 Electric Company Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, 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, 2025 and 2024, 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).

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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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of 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.



Pittsburgh, Pennsylvania
October 8, 2026

Westinghouse Electric Company Pension Plan

Statements of Net Assets Available for Benefits

	December 31	
	2025	2024
Assets:		
Plan interest in Westinghouse Electric Company Pension Master Trust, at fair value	$ 976,032,074	$ 924,244,835
Total assets	976,032,074	924,244,835
Liabilities:		
Other liabilities	715,174	136,381
Total liabilities	715,174	136,381
Net assets available for benefits	$ 975,316,900	$ 924,108,454

See accompanying notes.

Westinghouse Electric Company Pension Plan

Statements of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2025 and 2024

	2025	2024
Additions:		
Plan interest in Westinghouse Electric Company Pension Master Trust investment income	$ 112,327,324	–
Contributions:		
Employer contributions	15,000,000	–
Other contributions	–	$ 134,572
Total additions	127,327,324	134,572
Deductions:		
Plan interest in Westinghouse Electric Company Pension Master Trust investment loss	–	21,742,682
Benefits paid directly to participants	67,556,211	112,648,676
Administrative expenses	8,562,667	7,984,393
Total deductions	76,118,878	142,375,751
Net increase (decrease)	51,208,446	(142,241,179)
Net assets available for benefits, beginning of year	924,108,454	1,066,349,633
Net assets available for benefits, end of year	$ 975,316,900	$ 924,108,454

See accompanying notes.

Westinghouse Electric Company Pension Plan

Notes to Financial Statements

December 31, 2025 and 2024

1. Description of Plan

The Westinghouse Electric Company Pension Plan (the Plan) was established on April 1, 1999.

The Plan is a defined benefit plan that covers all eligible employees of Westinghouse Electric Company LLC (the Company), including designated subsidiaries or joint ventures, and provides for retirement and death benefits based on eligibility service. Effective April 1, 2017 for non-represented employees and January 1, 2018 for union-represented employees, the Plan was amended to cease employee contributions. Previously, employees electing to participate contributed 1.5% of their annual compensation. After five years of eligibility service, or age 65 (if earlier), employees are considered fully vested in their accrued benefits attributable to Company contributions. Employees are effectively considered fully vested in their respective participant contributions. Participants who leave the Company before they retire are guaranteed at least a full return of their contributions with interest.

Benefits are determined using a career accumulation method. For each year that an employee participates in the Plan and makes contributions, they earn an amount towards his/her pension benefit that is equal to a percentage of their eligible compensation, as defined in the Plan document. Effective July 1, 2013 and January 1, 2015, the Plan was amended for non-represented employees and union-represented employees, respectively. As part of the amendment, the Plan was closed to new hires, rehires and employees who did not make an election to participate in the Plan as of July 1, 2013 and January 1, 2015, respectively. Non-represented employees earning eligibility service as of July 1, 2013 and union-represented employees earning eligibility service as of January 1, 2015 were offered a one-time option to choose between participating in the redesigned Pension Plan or in the new employer contribution under the Westinghouse Electric Company Savings Plan. If a participant elected to opt out, their benefit amount as of July 1, 2013 and January 1, 2015, respectively, for non-represented and union-represented employees, will not change. Beginning on July 1, 2013 for non-represented and January 1, 2015 for union-represented Plan participants, this amendment also adjusted the formula for calculating future benefits earned from 2.0% to 1.5% of eligible compensation.

In 2017, the Company announced that the Plan would be further amended to freeze future benefit accruals. Consequently, non-represented participants ceased earning benefits on April 1, 2017 and represented participants ceased earning benefits on January 1, 2018.

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 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, 2025 and 2024, the Plan has met the ERISA minimum funding requirements.

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.

1. Description of Plan (continued)

Should the Plan terminate at some future time, its net assets will generally 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.

Plan participants are eligible for their plan benefit after terminating employment with vested benefits. Participants become vested in the Plan upon completion of five years of eligible service or attainment of normal retirement age, if earlier. If an employee terminates before rendering five years of eligible service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions. 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).

Additionally, a Plan participant is eligible for early retirement at any time after attaining age 58 with at least 30 years of eligible service or age 60 with at least 10 years of eligible service. Participants who elect early retirement may receive a reduced benefit, as defined in the Plan document.

If an active employee dies prior to retirement, a death benefit may be payable based on certain age and service factors as of the date of death.

In September 2024, the Plan was amended to offer terminated vested participants the option to take the present value of their monthly pension benefit as a lump sum (lump-sum window). This lump-sum window ran from September 16, 2024 to November 1, 2024. Participants who elected a lump-sum benefit received payment in December 2024. The total lump-sum payments of this offering approximated $48,236,000 for the year ended December 31, 2024.

The preceding description of the Plan provides only general information. Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Plan's summary plan description and Plan document. Copies are available from the Pension Administrative Committee. 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.

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 employees to 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 or their beneficiaries are based on all years of credited service. Accumulated plan benefits for active employees are based on their career average compensation. Benefits payable under all circumstances – retirement, disability, termination and death – are included to the extent they are deemed attributable to employee service rendered to 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 8, 2026, 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.

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

Significant assumptions and methods underlying the actuarial computations are:

	January 1, 2025
Actuarial cost method	Standard Unit Credit Cost Method
Assumed rate of return on investments	6.50%
Mortality basis	Base table: Amounts-weighted aggregate rates from 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 58 through 70 with 100% of participants assumed to retire by age 70 Terminated vested participants – age 64 (age 65 for Hematite TVs)

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, 2025
Actuarial present value of accumulated plan benefits:	
Vested plan benefits:	
Participants currently in payment status	$ 679,875,080
Vested benefits for other participants	295,694,322
Total vested benefits	975,569,402
Nonvested benefits	1,420,363
Total	$ 976,989,765

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 benefits as of January 1, 2024	$ 1,076,989,951
Increase (Decrease) during the year attributable to:	
Interest accumulation	61,289,163
Benefits paid	(112,648,676)
Benefits accumulated and other changes	2,251,477
Changes in actuarial assumptions	(50,892,150)
Net decrease	(100,000,186)
Actuarial present value of accumulated plan benefits as of January 1, 2025	$ 976,989,765

The following assumption changes have taken place since the prior year:

- A change in the unlimited expected return on assets from 6.00% to 6.50%.

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025 and 2024. Had the valuation been performed as of December 31, 2025, there would be no material differences.

Employees' accumulated contributions as of December 31, 2025 and 2024 were $28,543,811 and $32,285,011, respectively. This is including interest compounded annually at 120% of the federal midterm rate for the first month of the 2025 and 2024 Plan years. The interest rate at December 31, 2025 and 2024 was 5.10% and 5.25%, respectively.

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, 2025 and 2024, 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., 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 and expenses resulting from the collective investment of the assets of the Master Trust. At December 31, 2025 and 2024, the Plan's interest in the net assets of the Master Trust was approximately 98.36% and 98.30%, respectively.

4. Investments (Unaudited) (continued)

The following table presents the fair value of the net assets of the Master Trust as of December 31, 2025 and 2024:

	2025		2024	
	Master Trust Balances	Plan's Interest in Master Trust	Master Trust Balances	Plan's Interest in Master Trust
Common Collective Trusts	$ 675,212,583	$ 664,124,630	$ 673,312,544	$ 661,847,840
U.S. Government Securities	141,773,052	139,444,937	106,309,962	104,499,789
Corporate Debt Instruments	140,682,525	138,372,317	146,795,664	144,296,128
Interest-Bearing Cash	23,774,120	23,383,715	11,006,068	10,818,664
Government Debt Instruments	8,326,961	8,190,220	414,333	407,278
Investments at fair value	$ 989,769,241	$ 973,515,819	$ 937,838,571	$ 921,869,699
Plus:				
Accrued Interest	3,327,647	3,273,002	3,346,202	3,289,225
Less:				
Due to broker from securities sold	(769,381)	(756,747)	(929,923)	(914,089)
Net assets at fair value	$ 992,327,507	$ 976,032,074	$ 940,254,850	$ 924,244,835

Net investment income (loss) from the Master Trust for the years ended December 31, 2025 and 2024 is as follows:

	2025	2024
Net appreciation (depreciation) in fair value of investments	$ 102,250,627	$ (32,907,267)
Interest income	12,061,433	10,776,635
Net investment income (loss)	$ 114,312,060	$ (22,130,632)

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).

5. Fair Value Measurement (continued)

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 liability (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.

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, 2025 and 2024.

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 on appraisals received from an independent pricing service using a computerized matrix system or based on appraisals derived from information concerning the securities or similar securities received from a recognized dealer or dealers in those securities.

5. Fair Value Measurement (continued)

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, 2025 and 2024, respectively.

	Master Trust Investments at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
U.S. Government Securities	$ 141,773,052	$ –	$ –	$ 141,773,052
Interest-Bearing Cash	23,774,120	–	–	23,774,120
Government Debt Instruments	8,326,961	–	–	8,326,961
Total assets in the fair value hierarchy	$ 173,874,133	$ –	$ –	173,874,133
Investments measured at net asset value [(a)]				815,895,108
Total investments at fair value				$ 989,769,241

	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	$ 117,730,363	$ –	$ –	$ 117,730,363
Investments measured at net asset value (a)				820,108,208
Total investments at fair value				$ 937,838,571

(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.

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, 2025 and 2024. There are no participant redemption restrictions for these investments; the redemption notice period is only applicable to the Plan.

	Fair Value		Unfunded	Redemption	Redemption
	2025	2024	Commitments	Frequency	Notice Period
State Street S&P 500 Index Non-Lending Series Fund	$164,337,037	$146,452,692	None	Daily	None
Prudential U.S. Long Duration Corp Bond Fund	163,353,626	169,802,965	None	Daily	None
Corporate Debt Instruments	140,682,525	146,795,664	None	Daily	None
Mercer Opportunistic Fixed Income Portfolio	87,334,051	109,492,676	None	Daily	None
Mercer 420 Passive Long Government Fixed Income Portfolio	53,423,091	51,984,947	None	Daily	None
Mercer U.S. Core Real Estate Portfolio	35,110,552	33,693,215	None	Quarterly	45-93 days
MFS International Equity Fund	31,731,744	22,602,645	None	Daily	None
NT Collective LSV International Value Equity Fund	30,547,238	16,573,964	None	Daily	None
Ninety-One Emerging Markets Equity-Fund	20,362,689	13,610,426	None	Daily	1 day
EB Temporary Investment Fund	20,069,502	26,329,339	None	Daily	None
American Century Non-U.S. Growth Trust	17,737,054	16,256,256	None	Daily	None
RBC Emerging Markets Equity Focus CIT	12,983,124	15,916,025	None	Daily	5 days, if in excess of $1 million
Victory Integrity Small-Mid Cap Value Collective Fund	12,682,082	13,188,015	None	Daily	None
Barings Specialty Private Debt Fund	12,500,000	-	None	Annually	75 days
William Blair Small Cap Growth Collective Investment Fund	8,418,710	10,966,859	None	Daily	None
SEI Energy Debt Collective Investment Trust	4,622,083	5,430,059	None	Semiannually	95 days
Principal International Small-Cap Equity Fund	-	9,209,892	None	Daily	None
FIAM Global Low Volatility Equity Commingled Pool	-	6,092,145	None	Daily	None
Ninety-One Global Franchise Fund	-	5,709,429	None	Daily	1 day
SEI Structured Credit Investment	-	995	None	Quarterly	90 days
	$815,895,108	$820,108,208			

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated January 16, 2015, 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, 2025 and 2024, 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. The Plan administrator believes that the Plan is no longer subject to income tax examinations for years prior to 2022.

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.

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SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **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.

A Name of plan
WESTINGHOUSE ELECTRIC COMPANY PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
WESTINGHOUSE ELECTRIC COMPANY LLC

D Employer Identification Number (EIN)
52-2140933

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	924,354,486
b Actuarial value	**2b**	953,784,833

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	3,428	739,711,722	739,711,722
b For terminated vested participants	1,203	86,246,987	86,246,987
c For active participants	2,304	262,990,983	263,980,505
d Total	6,935	1,088,949,692	1,089,939,214

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
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	**4b**	

5 Effective interest rate	**5**	5.37%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	6,749,498
c Target normal cost	**6c**	6,749,498

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.

SIGN HERE

BPL
Signature of actuary

09/25/2026
Date

Brian P. Levine
Type or print name of actuary

2606424
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

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 [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	128,170,641
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	22,122,307
9	Amount remaining (line 7 minus line 8)	0	106,048,334
10	Interest on line 9 using prior year's actual return of -2.23 %	0	-2,364,878
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) 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 5.18 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	21,849,995
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	81,833,461

Part III Funding Percentages

14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	80.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	87.42 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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
12/31/2025	15,000,000	0			
			Totals ► 18(b)	15,000,000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	14,237,591

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.07 %	5.31 %	5.50%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	64

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	6,749,498
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	217,987,842	22,615,473
b Waiver amortization installment	0	0

33 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	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	29,364,971

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	16,136,413	16,136,413

36 Additional cash requirement (line 34 minus line 35)	**36**	13,228,558
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	14,237,591

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	1,009,033
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	1,009,033
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 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. ☐ 2019 ☐ 2020 ☐ 2021

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 19 — Discounted Employer Contributions

Year applied for contributions: 2025

Date	Amount	Days to Discount to 1/1/2025 at 5.37%	Interest Adjusted Contribution
December 31, 2025	$ 15,000,000	364	$ 14,237,591
Total Contribution	$ 15,000,000		$ 14,237,591

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

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)
58.5	5.00%	1.0000	2.93
59.5	12.00%	0.9500	6.78
60.5	12.00%	0.8360	6.07
61.5	12.00%	0.7357	5.43
62.5	15.00%	0.6474	6.07
63.5	15.00%	0.5503	5.24
64.5	15.00%	0.4677	4.53
65.5	25.00%	0.3976	6.51
66.5	25.00%	0.2982	4.96
67.5	25.00%	0.2236	3.77
68.5	25.00%	0.1677	2.87
69.5	25.00%	0.1258	2.19
70	100.00%	0.0943	6.60
	Weighted Average		63.95

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

- A change in the unlimited expected return on assets from 6.00% to 6.50%.

This change was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall by more than the threshold; as such, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 26a — Schedule of Active Participant Data as of January 1, 2025

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										
30-34		12	1							
35-39	4	70 $4,605	156 $9,512	6	2					
40-44	7	59 $5,085	218 $10,448	102 $17,061	6					
45-49	1	51 $5,212	176 $11,992	73 $17,477	26 $23,541					
50-54	2	39 $5,603	151 $12,705	77 $18,380	51 $25,701					
55-59	1	46 $5,973	154 $13,402	71 $20,404	96 $28,491					
60-64		25 $6,610	148 $14,306	85 $21,513	138 $30,495					
65-69		12	64 $14,773	34 $26,860	79 $31,408					
70+		2	16	4	39 $33,993					

N-2,304

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 26b — Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	2,989,500	682,461	65,706,305	69,378,266
2026	5,541,843	1,034,419	65,059,407	71,635,669
2027	7,657,597	1,502,293	64,254,675	73,414,565
2028	9,559,927	1,947,720	63,306,343	74,813,990
2029	11,282,172	2,599,661	62,197,605	76,079,438
2030	12,674,433	3,072,365	60,998,940	76,745,738
2031	14,016,212	3,416,918	59,719,337	77,152,467
2032	15,125,428	3,816,177	58,299,664	77,241,269
2033	16,107,924	4,208,465	56,733,124	77,049,513
2034	16,968,243	4,613,173	55,014,791	76,596,207
2035	17,729,436	4,891,676	53,142,079	75,763,191
2036	18,469,891	5,258,003	51,115,171	74,843,065
2037	19,122,583	5,666,765	48,937,559	73,726,907
2038	19,704,323	5,908,154	46,616,583	72,229,060
2039	20,128,620	6,116,248	44,163,698	70,408,566
2040	20,571,638	6,318,147	41,594,553	68,484,338
2041	20,995,011	6,542,627	38,928,845	66,466,483
2042	21,364,086	6,769,404	36,189,882	64,323,372
2043	21,650,073	7,050,446	33,404,059	62,104,578
2044	21,805,234	7,362,434	30,599,992	59,767,660
2045	22,012,268	7,582,849	27,807,611	57,402,728
2046	22,190,952	7,705,708	25,057,293	54,953,953
2047	22,325,727	8,122,763	22,379,011	52,827,501
2048	22,274,317	8,453,583	19,801,465	50,529,365
2049	22,155,618	8,609,286	17,351,164	48,116,068
2050	21,857,488	8,893,628	15,051,584	45,802,700
2051	21,435,336	8,953,178	12,922,051	43,310,565
2052	20,851,140	9,024,591	10,976,891	40,852,622
2053	20,177,441	8,912,581	9,225,095	38,315,117
2054	19,392,255	8,712,185	7,669,995	35,774,435
2055	18,522,587	8,454,874	6,309,553	33,287,014
2056	17,620,339	8,177,142	5,136,826	30,934,307
2057	16,696,077	7,874,752	4,140,640	28,711,469
2058	15,765,906	7,564,684	3,306,670	26,637,260
2059	14,843,157	7,247,922	2,618,440	24,709,519

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2060	13,934,315	6,926,337	2,058,345	22,918,997
2061	13,045,211	6,601,502	1,608,548	21,255,261
2062	12,181,941	6,275,451	1,251,758	19,709,150
2063	11,347,125	5,949,728	971,875	18,268,728
2064	10,542,739	5,625,796	754,419	16,922,954
2065	9,769,746	5,304,844	586,758	15,661,348
2066	9,028,366	4,987,776	458,159	14,474,301
2067	8,318,221	4,675,252	359,756	13,353,229
2068	7,638,692	4,373,789	284,413	12,296,894
2069	6,988,937	4,071,600	226,518	11,287,055
2070	6,368,094	3,775,043	181,752	10,324,889
2071	5,775,328	3,484,357	146,841	9,406,526
2072	5,209,954	3,199,839	119,349	8,529,142
2073	4,671,686	2,921,908	97,488	7,691,082
2074	4,160,591	2,651,505	79,954	6,892,050

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 32 — Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	$ 47,514,860	January 1, 2020	10	$ 5,916,913
Shortfall	$ (3,080,790)	January 1, 2021	11	$ (357,134)
Shortfall	$ (37,050,982)	January 1, 2022	12	$ (4,030,589)
Shortfall	$ 171,826,316	January 1, 2023	13	$ 17,659,561
Shortfall	$ (42,829,024)	January 1, 2024	14	$ (4,182,394)
Shortfall	$ 81,607,462	January 1, 2025	15	$ 7,609,116

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	5.07%
2nd Segment Rate	5.31%
3rd Segment Rate	5.50%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2024), without regard to interest rate stabilization
1st Segment Rate	5.07%
2nd Segment Rate	5.33%
3rd Segment Rate	5.36%
Salary Increases	N/A
Optional Payment Form Election Percentage	35% — 5 year certain and life annuity 65% — Joint and 100% survivor annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 64 (Age 65 for Hematite TVs)
Mortality Rates	
Healthy and Disabled	2025 generatiopnal mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(d).
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	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%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are two years older than their spouses.

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of $280,000.
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	
2023 Plan Year	6.50%, limited to 5.74%
2024 Plan Year	6.00%, limited to 5.59%
2025 Plan Year	6.50%, limited to 5.50%
Trust Expenses Included in Target Normal Cost	$6,749,498 — Expenses are assumed to be equal to the average of administrative expenses for 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, 2025

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Actuarial Assumptions and Methods

Table 1

Retirement Rates

Age	Rate
58	5.00%
59	12.00%
60	12.00%
61	12.00%
62	15.00%
63	15.00%
64	15.00%
65	25.00%
66	25.00%
67	25.00%
68	25.00%
69	25.00%
70+	100.00%

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
20	7.5%	50	4.5%
21	7.5%	51	4.5%
22	7.5%	52	4.5%
23	7.5%	53	4.5%
24	7.5%	54	4.5%
25	7.5%	55	4.5%
26	7.5%	56	4.5%
27	7.5%	57	4.5%
28	7.5%	58	4.5%
29	7.5%	59	4.5%
30	7.5%	60	4.4%
31	7.5%	61	4.5%
32	7.5%	62	4.5%
33	7.5%	63	4.5%
34	7.5%	64	4.5%
35	7.5%	65+	0.0%
36	7.5%		
37	7.5%		
38	7.5%		
39	7.5%		
40	5.0%		
41	5.0%		
42	5.0%		
43	5.0%		
44	5.0%		
45	4.5%		
46	4.5%		
47	4.5%		
48	4.5%		
49	4.5%		

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, Part V — Summary of Plan Provisions

Westinghouse Electric Company Pension Plan

Effective Date	April 1, 1999. Last amended effective October 5, 2021.
Eligibility	Employees who contribute 1.50% of annual compensation to the plan. Effective July 1, 2013, nonunion employees were given one final opportunity to opt into or out of the plan. No new nonunion entrants are permitted after that date. Effective January 1, 2015, union employees were given one final opportunity to opt into or out of the plan. No new union entrants are permitted after that date. The accrued benefit was frozen for employees who opted out of the plan as of those dates. Effective December 1, 2016, the automatic cash out threshold was increased to $5,000, and a one-time cash out sweep was implemented. Also, effective December 1, 2016, a one-time lump sum window option was made available to terminated vested participants. Effective April 1, 2017, accrued benefits for nonunion participants are frozen, and employee contributions for affected participants will cease. Effective January 1, 2018, accrued benefits for union participants are frozen, and employee contributions for affected participants will cease.
Normal Retirement	
Eligibility	Age 65.
Benefit	An annual accrual equal to the greater of (1) and (2): (1) 2.00% of annual compensation through June 30, 2013, plus 1.50% of annual compensation beginning July 1, 2013 (remains 2.00% for union participants until January 1, 2015); or (2) $372.
Early Retirement	
Eligibility	Age 58 and 30 years of eligibility service, or age 60 and 10 years of eligibility service.
Benefit	An amount equal to the normal retirement benefit, reduced as follows:

(1) For Category 1 participants who were employees of the former Westinghouse Electric Corporation (now CBS Corporation) hired prior to 1995:

(a) Retiring with 30 or more years of eligibility service, 3% per year for each year by which benefit precedes age 60; or

(b) Retiring with less than 30 years of eligibility service, 4% per year for each year by which benefit commencement precedes age 65.

(2) For all other participants (Category 2 participants), 6% per year for each year by which benefit commencement precedes age 65.

Early Retirement Supplement

Eligibility	Category 1 participants who retire prior to age 62.
Benefit	A temporary monthly supplement payable until age 62 equal to $10 per year of credited service.

“70 Points” Retirement

Eligibility	Age 55 and 10 years of eligibility service with 70 age plus service points.
Benefit	Participants may elect to begin receiving benefits as early as their early retirement age. The normal retirement benefit is reduced according to the early retirement reduction rules for Category 1 or Category 2 participants, as applicable. Category 1 participants are eligible for the early retirement supplement.

Deferred Vested Retirement

Eligibility	Five years of eligibility service.
Benefit	An amount equal to the greater of the normal retirement benefit, based on annual accruals as of the date of termination, or the actuarial equivalent of the participant’s contributions with interest. Participants may elect to begin receiving benefits as early as their early retirement eligibility age. This benefit will be reduced 6% per year for each year by which benefit commencement precedes age 65. Participants may elect to begin receiving benefits prior to their early retirement age. This benefit will be actuarially reduced for commencement prior to age 65.

	Participants are always fully vested in the portion of their accrued benefit attributable to their contributions.
Disability Benefit	
Eligibility	Five years of eligibility service and eligibility under the company's Salary Continuance Program or the company's Welfare Benefits Plan. Eligibility service granted for a maximum period of two continuous years from last day worked.
Benefit	At the participant's normal retirement date, he will receive a benefit based on the benefit accrued at the date of disability with the following additional provisions. While salary continuation is paid, employee contributions are deducted and the benefit accrual remains 2.00% (1.50% beginning July 1, 2013, for nonunion participants). Once salary continuation ends, employee contributions cease, and the benefit accrual reduces to 1.50%. Credited service and benefit accrual continue for a maximum period of two continuous years.
Preretirement Surviving Spouse Benefit	
Eligibility	Five years of eligibility service.
Benefit	If a participant is age 50 with 15 years of eligibility service, age 60 with 10 years of eligibility service, has 25 years of eligibility service at the time of his death, or at the time of death was eligible to immediately commence an early retirement pension but has not commenced benefits, the surviving spouse is entitled to an annuity immediately. The benefit is calculated as if the participant retired on the date of death and elected a 55% joint and survivor annuity. If a participant has not met the above age and service requirements, the surviving spouse is entitled to an annuity commencing not earlier than the participant's earliest retirement date nor later than the participant's normal retirement date. The benefit is calculated as if the participant terminated on the date of death, survived to the benefit commencement date, and elected a 55% joint and survivor annuity. The benefit payable to the surviving spouse shall not be less than the single life annuity benefit that is the actuarial equivalent of the employee's contributions, with interest. Payments commencing prior to the participant's normal retirement date will be reduced by 6% per year.

Form of Benefit Payment

Normal Form of Benefit	Life annuity if not married or a qualified joint and 55% survivor annuity payable on a reduced basis to married participants (both with 60 month guarantee period).
Optional Payment Forms	Life annuity, 55% joint and survivor annuity, 75% joint and survivor annuity, and 100% joint and survivor annuity (all with 60 month guarantee period).
Source of Contributions	The plan requires employee contributions for participation equal to 1.50% of annual compensation. The employer makes required contributions not covered by employee contributions.

Definitions

Compensation	Amount paid to the participant during the plan year including overtime, bonus, and additional compensation, except that only 50% of an annual incentive award payable under any management incentive program is included.
Eligibility Service	All credited service, including service not credited for not contributing to the plan and while working with an affiliated entity or excluded unit.
Credited Service	All service as a contributing participant in the plan excluding service with an affiliated entity or excluded unit.
Plan Year	January 1 to December 31.
Actuarial Equivalent	Refer to section 10.J of the plan document for conversion factors by optional form and age.

Plan Changes Since the Prior Year

The funding and plan reporting valuations do 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) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 19 — Discounted Employer Contributions

Year applied for contributions: 2025

Date	Amount	Days to Discount to 1/1/2025 at 5.37%	Interest Adjusted Contribution
December 31, 2025	$ 15,000,000	364	$ 14,237,591
Total Contribution	$ 15,000,000		$ 14,237,591

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

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)
58.5	5.00%	1.0000	2.93
59.5	12.00%	0.9500	6.78
60.5	12.00%	0.8360	6.07
61.5	12.00%	0.7357	5.43
62.5	15.00%	0.6474	6.07
63.5	15.00%	0.5503	5.24
64.5	15.00%	0.4677	4.53
65.5	25.00%	0.3976	6.51
66.5	25.00%	0.2982	4.96
67.5	25.00%	0.2236	3.77
68.5	25.00%	0.1677	2.87
69.5	25.00%	0.1258	2.19
70	100.00%	0.0943	6.60
	Weighted Average		63.95

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 26a — Schedule of Active Participant Data as of January 1, 2025

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										
30-34		12	1							
35-39	4	70 $4,605	156 $9,512	6	2					
40-44	7	59 $5,085	218 $10,448	102 $17,061	6					
45-49	1	51 $5,212	176 $11,992	73 $17,477	26 $23,541					
50-54	2	39 $5,603	151 $12,705	77 $18,380	51 $25,701					
55-59	1	46 $5,973	154 $13,402	71 $20,404	96 $28,491					
60-64		25 $6,610	148 $14,306	85 $21,513	138 $30,495					
65-69		12	64 $14,773	34 $26,860	79 $31,408					
70+		2	16	4	39 $33,993					

N-2,304

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 26b — Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	2,989,500	682,461	65,706,305	69,378,266
2026	5,541,843	1,034,419	65,059,407	71,635,669
2027	7,657,597	1,502,293	64,254,675	73,414,565
2028	9,559,927	1,947,720	63,306,343	74,813,990
2029	11,282,172	2,599,661	62,197,605	76,079,438
2030	12,674,433	3,072,365	60,998,940	76,745,738
2031	14,016,212	3,416,918	59,719,337	77,152,467
2032	15,125,428	3,816,177	58,299,664	77,241,269
2033	16,107,924	4,208,465	56,733,124	77,049,513
2034	16,968,243	4,613,173	55,014,791	76,596,207
2035	17,729,436	4,891,676	53,142,079	75,763,191
2036	18,469,891	5,258,003	51,115,171	74,843,065
2037	19,122,583	5,666,765	48,937,559	73,726,907
2038	19,704,323	5,908,154	46,616,583	72,229,060
2039	20,128,620	6,116,248	44,163,698	70,408,566
2040	20,571,638	6,318,147	41,594,553	68,484,338
2041	20,995,011	6,542,627	38,928,845	66,466,483
2042	21,364,086	6,769,404	36,189,882	64,323,372
2043	21,650,073	7,050,446	33,404,059	62,104,578
2044	21,805,234	7,362,434	30,599,992	59,767,660
2045	22,012,268	7,582,849	27,807,611	57,402,728
2046	22,190,952	7,705,708	25,057,293	54,953,953
2047	22,325,727	8,122,763	22,379,011	52,827,501
2048	22,274,317	8,453,583	19,801,465	50,529,365
2049	22,155,618	8,609,286	17,351,164	48,116,068
2050	21,857,488	8,893,628	15,051,584	45,802,700
2051	21,435,336	8,953,178	12,922,051	43,310,565
2052	20,851,140	9,024,591	10,976,891	40,852,622
2053	20,177,441	8,912,581	9,225,095	38,315,117
2054	19,392,255	8,712,185	7,669,995	35,774,435
2055	18,522,587	8,454,874	6,309,553	33,287,014
2056	17,620,339	8,177,142	5,136,826	30,934,307
2057	16,696,077	7,874,752	4,140,640	28,711,469
2058	15,765,906	7,564,684	3,306,670	26,637,260
2059	14,843,157	7,247,922	2,618,440	24,709,519

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2060	13,934,315	6,926,337	2,058,345	22,918,997
2061	13,045,211	6,601,502	1,608,548	21,255,261
2062	12,181,941	6,275,451	1,251,758	19,709,150
2063	11,347,125	5,949,728	971,875	18,268,728
2064	10,542,739	5,625,796	754,419	16,922,954
2065	9,769,746	5,304,844	586,758	15,661,348
2066	9,028,366	4,987,776	458,159	14,474,301
2067	8,318,221	4,675,252	359,756	13,353,229
2068	7,638,692	4,373,789	284,413	12,296,894
2069	6,988,937	4,071,600	226,518	11,287,055
2070	6,368,094	3,775,043	181,752	10,324,889
2071	5,775,328	3,484,357	146,841	9,406,526
2072	5,209,954	3,199,839	119,349	8,529,142
2073	4,671,686	2,921,908	97,488	7,691,082
2074	4,160,591	2,651,505	79,954	6,892,050

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 32 — Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	$ 47,514,860	January 1, 2020	10	$ 5,916,913
Shortfall	$ (3,080,790)	January 1, 2021	11	$ (357,134)
Shortfall	$ (37,050,982)	January 1, 2022	12	$ (4,030,589)
Shortfall	$ 171,826,316	January 1, 2023	13	$ 17,659,561
Shortfall	$ (42,829,024)	January 1, 2024	14	$ (4,182,394)
Shortfall	$ 81,607,462	January 1, 2025	15	$ 7,609,116

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	5.07%
2nd Segment Rate	5.31%
3rd Segment Rate	5.50%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2024), without regard to interest rate stabilization
1st Segment Rate	5.07%
2nd Segment Rate	5.33%
3rd Segment Rate	5.36%
Salary Increases	N/A
Optional Payment Form Election Percentage	35% — 5 year certain and life annuity 65% — Joint and 100% survivor annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 64 (Age 65 for Hematite TVs)
Mortality Rates	
Healthy and Disabled	2025 generatiopnal mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(d).
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	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%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are two years older than their spouses.

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of $280,000.
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	
2023 Plan Year	6.50%, limited to 5.74%
2024 Plan Year	6.00%, limited to 5.59%
2025 Plan Year	6.50%, limited to 5.50%
Trust Expenses Included in Target Normal Cost	$6,749,498 — Expenses are assumed to be equal to the average of administrative expenses for 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, 2025

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Actuarial Assumptions and Methods

Table 1

Retirement Rates

Age	Rate
58	5.00%
59	12.00%
60	12.00%
61	12.00%
62	15.00%
63	15.00%
64	15.00%
65	25.00%
66	25.00%
67	25.00%
68	25.00%
69	25.00%
70+	100.00%

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
20	7.5%	50	4.5%
21	7.5%	51	4.5%
22	7.5%	52	4.5%
23	7.5%	53	4.5%
24	7.5%	54	4.5%
25	7.5%	55	4.5%
26	7.5%	56	4.5%
27	7.5%	57	4.5%
28	7.5%	58	4.5%
29	7.5%	59	4.5%
30	7.5%	60	4.4%
31	7.5%	61	4.5%
32	7.5%	62	4.5%
33	7.5%	63	4.5%
34	7.5%	64	4.5%
35	7.5%	65+	0.0%
36	7.5%		
37	7.5%		
38	7.5%		
39	7.5%		
40	5.0%		
41	5.0%		
42	5.0%		
43	5.0%		
44	5.0%		
45	4.5%		
46	4.5%		
47	4.5%		
48	4.5%		
49	4.5%		

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, Part V — Summary of Plan Provisions

Westinghouse Electric Company Pension Plan

Effective Date	April 1, 1999. Last amended effective October 5, 2021.
Eligibility	Employees who contribute 1.50% of annual compensation to the plan. Effective July 1, 2013, nonunion employees were given one final opportunity to opt into or out of the plan. No new nonunion entrants are permitted after that date. Effective January 1, 2015, union employees were given one final opportunity to opt into or out of the plan. No new union entrants are permitted after that date. The accrued benefit was frozen for employees who opted out of the plan as of those dates. Effective December 1, 2016, the automatic cash out threshold was increased to $5,000, and a one-time cash out sweep was implemented. Also, effective December 1, 2016, a one-time lump sum window option was made available to terminated vested participants. Effective April 1, 2017, accrued benefits for nonunion participants are frozen, and employee contributions for affected participants will cease. Effective January 1, 2018, accrued benefits for union participants are frozen, and employee contributions for affected participants will cease.
Normal Retirement	
Eligibility	Age 65.
Benefit	An annual accrual equal to the greater of (1) and (2): (1) 2.00% of annual compensation through June 30, 2013, plus 1.50% of annual compensation beginning July 1, 2013 (remains 2.00% for union participants until January 1, 2015); or (2) $372.
Early Retirement	
Eligibility	Age 58 and 30 years of eligibility service, or age 60 and 10 years of eligibility service.
Benefit	An amount equal to the normal retirement benefit, reduced as follows:

(1) For Category 1 participants who were employees of the former Westinghouse Electric Corporation (now CBS Corporation) hired prior to 1995:

(a) Retiring with 30 or more years of eligibility service, 3% per year for each year by which benefit precedes age 60; or

(b) Retiring with less than 30 years of eligibility service, 4% per year for each year by which benefit commencement precedes age 65.

(2) For all other participants (Category 2 participants), 6% per year for each year by which benefit commencement precedes age 65.

Early Retirement Supplement

Eligibility	Category 1 participants who retire prior to age 62.
Benefit	A temporary monthly supplement payable until age 62 equal to $10 per year of credited service.

“70 Points” Retirement

Eligibility	Age 55 and 10 years of eligibility service with 70 age plus service points.
Benefit	Participants may elect to begin receiving benefits as early as their early retirement age. The normal retirement benefit is reduced according to the early retirement reduction rules for Category 1 or Category 2 participants, as applicable. Category 1 participants are eligible for the early retirement supplement.

Deferred Vested Retirement

Eligibility	Five years of eligibility service.
Benefit	An amount equal to the greater of the normal retirement benefit, based on annual accruals as of the date of termination, or the actuarial equivalent of the participant’s contributions with interest. Participants may elect to begin receiving benefits as early as their early retirement eligibility age. This benefit will be reduced 6% per year for each year by which benefit commencement precedes age 65. Participants may elect to begin receiving benefits prior to their early retirement age. This benefit will be actuarially reduced for commencement prior to age 65.

	Participants are always fully vested in the portion of their accrued benefit attributable to their contributions.
Disability Benefit	
Eligibility	Five years of eligibility service and eligibility under the company's Salary Continuance Program or the company's Welfare Benefits Plan. Eligibility service granted for a maximum period of two continuous years from last day worked.
Benefit	At the participant's normal retirement date, he will receive a benefit based on the benefit accrued at the date of disability with the following additional provisions. While salary continuation is paid, employee contributions are deducted and the benefit accrual remains 2.00% (1.50% beginning July 1, 2013, for nonunion participants). Once salary continuation ends, employee contributions cease, and the benefit accrual reduces to 1.50%. Credited service and benefit accrual continue for a maximum period of two continuous years.
Preretirement Surviving Spouse Benefit	
Eligibility	Five years of eligibility service.
Benefit	If a participant is age 50 with 15 years of eligibility service, age 60 with 10 years of eligibility service, has 25 years of eligibility service at the time of his death, or at the time of death was eligible to immediately commence an early retirement pension but has not commenced benefits, the surviving spouse is entitled to an annuity immediately. The benefit is calculated as if the participant retired on the date of death and elected a 55% joint and survivor annuity. If a participant has not met the above age and service requirements, the surviving spouse is entitled to an annuity commencing not earlier than the participant's earliest retirement date nor later than the participant's normal retirement date. The benefit is calculated as if the participant terminated on the date of death, survived to the benefit commencement date, and elected a 55% joint and survivor annuity. The benefit payable to the surviving spouse shall not be less than the single life annuity benefit that is the actuarial equivalent of the employee's contributions, with interest. Payments commencing prior to the participant's normal retirement date will be reduced by 6% per year.

Form of Benefit Payment

Normal Form of Benefit	Life annuity if not married or a qualified joint and 55% survivor annuity payable on a reduced basis to married participants (both with 60 month guarantee period).
Optional Payment Forms	Life annuity, 55% joint and survivor annuity, 75% joint and survivor annuity, and 100% joint and survivor annuity (all with 60 month guarantee period).
Source of Contributions	The plan requires employee contributions for participation equal to 1.50% of annual compensation. The employer makes required contributions not covered by employee contributions.

Definitions

Compensation	Amount paid to the participant during the plan year including overtime, bonus, and additional compensation, except that only 50% of an annual incentive award payable under any management incentive program is included.
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Credited Service	All service as a contributing participant in the plan excluding service with an affiliated entity or excluded unit.
Plan Year	January 1 to December 31.
Actuarial Equivalent	Refer to section 10.J of the plan document for conversion factors by optional form and age.

Plan Changes Since the Prior Year

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

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Westinghouse Electric Company Master Trust

EIN: 52-2140933

Plan Number: 002

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

DECEMBER 31, 2025

(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	$ 976,032,074	$ 976,032,074
		Total Master Trust Invesment Accounts	**$ 976,032,074**	**$ 976,032,074**
		TOTAL ASSETS HELD FOR INVESTMENT PURPOSES	**$ 976,032,074**	**$ 976,032,074**

Schedule SB Attachment (Form 5500) —2025 Plan Year
Westinghouse Electric Company Pension Plan
EIN: 52-2140933 PN: 002

Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

- A change in the unlimited expected return on assets from 6.00% to 6.50%.

This change was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall by more than the threshold; as such, approval of the Commissioner is not required.