

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Principal Payment and Interest Information

| | Amount | Yes/No |
|--|-----------------|--------|
| Amount of Principal Payment During Calendar Year | \$50,736,109.00 | |
| Is Principal Current? | Y | |
| Is Interest Current? | Y | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Services Performed by Independent CPA

| | Yes/No | A/C/R |
|--|--------|-------|
| Are your financial statements examined by a Certified Public Accountant? | | |
| Enter Y for Yes or N for No | Y | |
| If yes, which service is performed? | | |
| Enter an X on each appropriate line | | |
| Audit | | X |
| Compilation | | |
| Review | | |
| Please enclose a copy of the accountant's report with annual report. | | |

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Additional Information - Part 1

| | Total | Amount |
|--|-------|--------|
| Please furnish the following information, for Kentucky Operations only | | |
| Number of Rural Customers (other than farms) | | |
| Number of Farms Served (A farm is any agricultural operating unit consisting of 3 acres or more) | | |
| Number of KWH sold to all Rural Customers | | |
| Total Revenue from all Rural Customers | | |
| LINE DATA | | |
| Total Number of Miles of Wire Energized (located in Kentucky) | 1,353 | |
| Total number of Miles of Pole Line (Located in Kentucky) | 1,353 | |

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Additional Information - Counties

Ballard, Caldwell, Carlisle, Crittenden, Daviess, Graves, Grayson, Hancock, Hardin, Henderson, Hopkins, Livingston, Lyon, McCracken, McLean, Marshall, Meade, Muhlenberg, Ohio, Union, Webster, Breckinridge

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Supplemental Electric Information

| | Revenues | KWHs Sold | Customers |
|---|------------------|---------------|-----------|
| Residential (440) | | | |
| Commercial and Industrial Sales | | | |
| Small (or Comercial) | | | |
| Large (or Industrial) | | | |
| Public St and Hwy Lighting (444) | | | |
| Other Sales to Public Authorities (445) | | | |
| Sales to Railroads and Railways (446) | | | |
| Interdepartmental Sales (448) | | | |
| Total Sales to Ultimate Customers | | | |
| Sales For Resale (447) | \$474,794,349.00 | 6,473,240,677 | 3 |
| Total Sales of Electricity | \$474,794,349.00 | 6,473,240,677 | 3 |

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Identification (Ref Page: 1)

| Name | Address1 | Address2 | City | State | Zip | Phone |
|--|------------------------|----------------|-----------|-------|-------|----------------|
| Exact Legal Name of Respondent | | | | | | |
| Big Rivers Electric Corporation | | | | | | |
| Previous Name and Date of change (if name changed during the year) | | | | | | |
| | | | | | | |
| Name Address and Phone number of the contact person | | | | | | |
| DeAnna M. Speed, Controller | 710 West Second Street | P.O. Box 20015 | Owensboro | KY | 42301 | (270) 844-6042 |
| Note File: Attestation and signature via Electronic Filing | | | | | | |

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General Information - (1) (Ref Page: 101)

| | Name | Address | City | State | Zip |
|---|-----------------|------------------------|-------------|--------------|------------|
| Provide name and title of the Officer having custody of the general corporate books of account | Don Gulley, CEO | 710 West Second Street | Owensboro | KY | 42301 |
| Provide Address of Office where the general Corporate books are kept | Same as above | | | | |
| Provide the Address of any other offices where other coporate books are kept if different from where the general corporate books are kept | | | | | |

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General Information (2,3,4) (Ref Page: 101)

| | Explain |
|---|---|
| Provide the name of the State under the laws which respondent is incorporated and date | |
| If incorporated under a special law give reference to such law | |
| If not incorporated state that fact and give the type of organization and the date organized | Kentucky, June 14, 1961 |
| If at any time during the year the property of respondent was held by a receiver or trustee | |
| give (a) the name of receiver or trustee | |
| (b) date such receiver or trustee took possession | |
| (c) the authority by which the receivership or trusteeship was created and | |
| (d) date when possession by receiver or trustee ceased. | N/A |
| State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. | Class "A" utility-Generation and Transmission Cooperative-Wholesale Supplier of Electrical Energy-Transmission of Electrical Energy |

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General Information - (5) (Ref Page: 101)

| Yes/No | Date |
|---|------|
| Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal account for the previous years certified financial statements? | |
| Enter Y for Yes or N for No | N |
| If yes, Enter the date when such independent accountant was initially engaged | |

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Control Over Respondent (Ref Page: 102)

| Explain |
|--|
| If any corporation, business trust or similar organization or combination of such organizations jointly held control over respondent at end of year |
| state name of controlling corporation or organization |
| manner in which control was held and extent of control. |
| If control was in a holding company organization , show the chain of ownership or control to the main parent company or organization. |
| If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained and purpose of the trust. |
| Big Rivers Electric Corporation is a generation and transmission cooperative owned by its three member distribution cooperatives. Each member distribution cooperative has two representatives on the Big Rivers Board of Directors. Big Rivers' members are: Jackson Purchase Energy Corporation, Kenergy Corp., and Meade County RECC. |

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Corporations Controlled by Respondent (Ref Page: 103)

| Name of Company | Business | Percent Voting Stock |
|-----------------|----------|----------------------|
| | | |

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Officers (Ref Page: 104)

| Title | Name | First | Salary |
|--|---------|--------|----------------|
| Report name,title and salary for each executive officer whose salary is \$50,000 or more | | | |
| President & CEO | Gulley | Don | \$1,100,000.00 |
| Chief Financial Officer | Mathews | Talina | \$424,267.00 |

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Directors (Ref Page: 105)

| Name (and Title) | Principal Bus. Addr. | City | State | Zip |
|--------------------------------------|-------------------------------|----------------|--------------|------------|
| Erick Harris, Chair | 3470 Rickman Road | West Paducah | KY | 42086 |
| Brent Wigginton, Vice Chair | 2377 State Route 334 | Lewisport | KY | 42351 |
| Paul Edd Butler, Secretary-Treasurer | 183 Davison Lane | Falls of Rough | KY | 40119 |
| Stephen Barr | 987 Watson Road | Payneville | KY | 40157 |
| Bob White | 1839 State Route 270 East | Sturgis | KY | 42459 |
| Wayne Elliott | 1675 Mayfield Metropolis Road | Paducah | KY | 42001 |

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Important Changes During the Year (Ref Page: 108)

| | | Explain |
|--|--|---------|
| Give particulars concerning the matters indicated below. | | |
| 1. Changes in and important additions to franchise rights: | | |
| 2. Acquisition of ownership in other companies by reorganization, merger or consolidation with other companies: | None | |
| 3. Purchase or sale of an operating unit or system: | None | |
| 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given assigned or surrendered: | None | |
| 5. Important extension or reduction of transmission or distribution system: | None | |
| 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees. | None | |
| 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. | None | |
| 8. State the estimated annual effect and nature of any important wage scale changes during the year. | None | |
| 9. State briefly the status of any materially important legal proceedings pending at the end of the year and the results. | See Note 5 to Audited Financial Statements attached. | |
| 10. Describe briefly any materially important transactions not disclosed elsewhere in this report in which an officer, director, or associated company was a party or had a material interest. | None | |
| (Reserved) | | |
| 12. If the important changes appear in the annual report to stockholders are applicable and furnish data required by instructions 1 - 11 such notes may be included. | See Notes to Audited Financial Statements attached. | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Balance Sheet - Assets and Other Debits (Ref Page: 110)

| | Balance Beginning of Year | Balance End of Year |
|---|---------------------------|---------------------|
| 1. UTILITY PLANT | | |
| Utility Plant (101-106,114) | \$2,092,462,931.00 | \$2,152,113,054.00 |
| Construction Work in Progress (107) | \$142,666,641.00 | \$23,720,571.00 |
| 4. TOTAL UTILITY PLANT | \$2,235,129,572.00 | \$2,175,833,625.00 |
| (Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115) | \$1,141,237,562.00 | \$1,120,874,750.00 |
| 6. Net Utility Plant | \$1,093,892,010.00 | \$1,054,958,875.00 |
| Nuclear Fuel (120.1-120.4,120.6) | \$0.00 | \$0.00 |
| (Less) Accum. Prov. for Amort. of Nucl. Assemblies (120.5) | \$0.00 | \$0.00 |
| 9. Net Nuclear Fuel | \$0.00 | \$0.00 |
| 10. Net Utility Plant (Enter Total of Line 6 and Line 9) | \$1,093,892,010.00 | \$1,054,958,875.00 |
| Utility Plant Adjustments (116) | | |
| Gas Stored Underground - Non Current (117) | | |
| 13. OTHER PROPERTY AND INVESTMENTS | | |
| Nonutility Property (121) | | |
| (Less) Accum. Prov. for Depr and Amort. (122) | | |
| Investment in Associated Companies (123) | \$16,189,118.00 | \$16,591,647.00 |
| Investments in Subsidiary Companies (123.1) | | |
| 18. | | |
| Noncurrent Portion of Allowances | | |
| Other Investments (124) | \$15,334.00 | \$15,334.00 |
| Special Funds (125-128) | \$7,246,857.00 | \$9,508,063.00 |
| 22. TOTAL Other Property and Investments | \$23,451,309.00 | \$26,115,044.00 |
| 23. CURRENT AND ACCRUED ASSETS | | |
| Cash (131) | \$15,160,998.00 | \$8,136,666.00 |
| Special Deposits (132-134) | \$1,739,606.00 | \$195,777.00 |
| Working Fund (135) | \$3,725.00 | \$3,725.00 |
| Temporary Cash Investments (136) | \$54,784,943.00 | \$53,721,912.00 |
| Notes Receivable (141) | \$0.00 | \$0.00 |
| Customer Accounts Receivable (142) | \$40,508,272.00 | \$53,119,042.00 |
| Other Accounts Receivable (143) | (\$4,545,101.00) | (\$7,115,664.00) |
| (Less) Accum. Prov. for Uncollectible Acct. Credit (144) | \$1,422,762.00 | \$1,422,762.00 |
| Notes Receivable from Associated Companies (145) | \$0.00 | \$0.00 |

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Balance Sheet - Assets and Other Debits (Ref Page: 110)

| | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|-------------------------|
| Accounts Receivable from Assoc. Companies (146) | \$0.00 | \$0.00 |
| Fuel Stock (151) | \$29,349,033.00 | \$20,141,413.00 |
| Fuel Stock Expenses Undistributed (152) | | |
| Residuals (Elec) and Extracted Products (153) | | |
| Plant Materials and Operating Supplies (154) | \$18,691,998.00 | \$24,122,220.00 |
| Merchandise (155) | | |
| Other Materials and Supplies (156) | | |
| Nuclear Materials Held for Sale (157) | | |
| Allowances (158.1 and 158.2) | \$92,951.00 | \$72,447.00 |
| (Less) Noncurrent Portion of Allowances | | |
| Environmental Credits (158.3 and 158.4) | | |
| Stores Expense Undistributed (163) | \$39,914.00 | \$40,639.00 |
| Gas Stored Underground - Current (164.1) | | |
| Liquefied Natural Gas Stored and Held for Processing (164.2-164.3) | | |
| Prepayments (165) | \$1,952,682.00 | \$1,081,086.00 |
| Advances for Gas (166-167) | | |
| Interest and Dividends Receivable (171) | \$2,400.00 | \$3,040.00 |
| Rents Receivable (172) | | |
| Accrued Utility Revenues (173) | | |
| Miscellaneous Current and Accrued Assets (174) | \$2,000.00 | \$2,000.00 |
| Derivative Instrument Assets (175) | | |
| Derivative Instrument Assets - Hedges (176) | | |
| 54. TOTAL Current and Accrued Assets | \$156,360,659.00 | \$152,101,541.00 |
| 55. DEFERRED DEBITS | | |
| Unamortized Debt Expenses (181) | \$2,595,394.00 | \$2,298,946.00 |
| Extraordinary Property Losses (181.1) | | |
| Unrecovered Plant and Regulatory Study Costs (182.2) | | |
| Other Regulatory Assets (182.3) | \$353,405,281.00 | \$361,911,638.00 |
| Prelim. Survey and Investigation Charges (Electric) (183) | \$4,680,417.00 | \$2,683,421.00 |
| Prelim. Sur. and Invest. Charges (Gas) (183.1,183.2) | | |
| Clearing Accounts (184) | | |

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Balance Sheet - Assets and Other Debits (Ref Page: 110)

| | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| Temporary Facilities (185) | | |
| Miscellaneous Deferred Debits (186) | \$1,288,179.00 | \$6,586,491.00 |
| Def. Losses from Disposition of Utility Plt. (187) | | |
| Research, Devel. and Demonstration Expend. (188) | | |
| Unamortized Loss on Reaquired Debt (189) | \$657,804.00 | \$566,111.00 |
| Accumulated Deferred Income Taxes (190) | | |
| Unrecovered Purchased Gas Costs (191) | | |
| 70. TOTAL Deferred Debits | \$362,627,075.00 | \$374,046,607.00 |
| 71. Total Assets and other Debits (Total Lines 10,11,12,22,54,70) | \$1,636,331,053.00 | \$1,607,222,067.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

| | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| 1. PROPRIETARY CAPITAL | | |
| 2. Common Stock Issued (201) | \$75.00 | \$75.00 |
| 3. Preferred Stock Issued (204) | | |
| 4. Capital Stock Subscribed (202,205) | | |
| 5. Stock Liability for Conversion (203,206) | | |
| 6. Premium on Capital Stock (207) | | |
| 7. Other Paid-in Capital Stock (208-211) | \$4,444,502.00 | \$4,444,502.00 |
| 8. Installments Received on Capital stock (212) | | |
| 9. (Less) Discount on Capital Stock (213) | | |
| 10. (Less) Capital Stock Expense (214) | | |
| 11. Retained Earnings (215,215.1,216) | \$491,812,502.00 | \$503,547,278.00 |
| 12. Unappropriated Undistributed Subsidiary Earnings (216.1) | | |
| 13. (Less) Reacquired Capital Stock (217) | | |
| 14. Accumulated Other Comprehensive Income (219) | \$863,932.00 | \$3,179,342.00 |
| 15. TOTAL Proprietary Capital | \$497,121,011.00 | \$511,171,197.00 |
| 16. LONG TERM DEBT | | |
| 17. Bonds (221) | | |
| 18. (Less) Reacquired Bonds (222) | | |
| 19. Advances from Associated Companies (223) | | |
| 20. Other Long-Term Debt (224) | \$967,036,785.00 | \$916,135,366.00 |
| 21. Unamortized Premium on Long-Term Debt (225) | | |
| 22. (Less) Unamortized Discount on LongTerm Debt (226) | | |
| 23. TOTAL Long Term Debt | \$967,036,785.00 | \$916,135,366.00 |
| 24. OTHER NONCURRENT LIABILITIES | | |
| 25. Obligations Under Capital Leases-NonCurrent (227) | \$4,571,123.00 | \$3,815,384.00 |
| 26. Accumulated Provision for Property Insurance (228.1) | | |
| 27. Accumulated Provision for Injuries and Damages (228.2) | | |
| 28. Accumulated Provision for Pensions and Benefits (228.3) | \$13,638,936.00 | \$13,366,991.00 |
| 29. Accumulated Miscellaneous Operating Provisions (228.4) | | |
| 30. Accumulated Provision for Rate Refunds (229) | | |
| 31. Asset Retirement Obligations (230) | \$85,455,975.00 | \$89,770,929.00 |
| 32. TOTAL OTHER Noncurrent Liabilities | \$103,666,034.00 | \$106,953,304.00 |

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Balance Sheet - Liabilities and Other Credits (Ref Page: 112)

| | Balance Beginning of Year | Balance End of Year |
|--|---------------------------|---------------------|
| 33. CURRENT AND ACCRUED LIABILITIES | | |
| 34. Notes Payable (231) | \$0.00 | |
| 35. Accounts Payable (232) | \$40,484,711.00 | \$39,858,256.00 |
| 36. Notes Payable to Associated Companies (233) | | |
| 37. Account Payable to Associated Companies (234) | | |
| 38. Customer Deposits (235) | \$0.00 | \$0.00 |
| 39. Taxes Accrued (236) | \$123,929.00 | \$749,947.00 |
| 40. Interest Accrued (237) | \$584,438.00 | \$525,262.00 |
| 41. Dividends Declared (238) | | |
| 42. Matured Long-Term Debt (239) | | |
| 43. Matured Interests (240) | | |
| 44. Tax Collections Payable (241) | \$0.00 | \$0.00 |
| 45. Miscellaneous current and Accrued Liabilities (242) | \$7,171,646.00 | \$6,942,246.00 |
| 46. Obligations Under Capital Leases - Current (243) | \$714,072.00 | \$1,150,598.00 |
| 47. Derivative Instrument Liabilities (244) | | |
| 48. Derivative Instrument Liabilities - Hedges (245) | | |
| 49. TOTAL Current and Accrued Liabilities | \$49,078,796.00 | \$49,226,309.00 |
| 50. DEFERRED CREDITS | | |
| 51. Customer Advances for Construction (252) | | |
| 52. Accumulated Deferred Investment Tax Credits (255) | | |
| 53. Deferred Gains from Disposition of Utility Plant (256) | | |
| 54. Other Deferred Credits (253) | \$72,689.00 | \$3,057,736.00 |
| 55. Other Regulatory Liabilities (254) | \$19,355,738.00 | \$20,678,155.00 |
| 56. Unamortized gain on Reacquired Debt (257) | | |
| 57. Accumulated Deferred Income Taxes (281-283) | | |
| 58. TOTAL Deferred Credits | \$19,428,427.00 | \$23,735,891.00 |
| 59. TOTAL Liabilities and Other Credits (Total Lines 14,22,30,48 and 57) | \$1,636,331,053.00 | \$1,607,222,067.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement of Income for the Year (Ref Page: 114)

| | Total (c) | Total - Prev Yr (d) | Electric (e) | Gas (g) | Other (i) |
|--|------------------|----------------------------|---------------------|----------------|------------------|
| 1..UTILITY OPERATING INCOME | | | | | |
| 2. Operating Revenues (400) | \$497,867,301.00 | \$433,584,139.00 | \$497,867,301.00 | \$0.00 | \$0.00 |
| 3. Operating Expenses | | | | | |
| 4. Operation Expenses (401) | \$321,253,758.00 | \$273,543,460.00 | \$321,253,758.00 | \$0.00 | \$0.00 |
| 5. Maintenance Expenses (402) | \$48,394,793.00 | \$42,317,400.00 | \$48,394,793.00 | \$0.00 | \$0.00 |
| 6. Depreciation Expense (403) | \$51,669,098.00 | \$50,898,252.00 | \$51,669,098.00 | \$0.00 | \$0.00 |
| 7. Depreciation Expense for Asset Retirement Costs (403.1) | | | | | |
| 8. Amort and Depl of Utility Plant (404-405) | \$321,308.00 | \$321,308.00 | \$321,308.00 | \$0.00 | \$0.00 |
| 9. Amort of Utility Plant Acq. Adj (406) | | | | | |
| 10. Amort of Property Losses, Unrecovered Plant and Regulatory Study Costs (407) | | | | | |
| 11. Amort. of Conversion Expenses (407) | | | | | |
| 12. Regulatory Debits (407.3) | \$30,615,216.00 | \$32,654,083.00 | \$30,615,216.00 | \$0.00 | \$0.00 |
| 13. (Less) Regulatory Credits (407.4) | \$2,782,295.00 | \$10,340,689.00 | \$2,782,295.00 | \$0.00 | \$0.00 |
| 14. Taxes Other than Income Taxes (408.1) | | | | | |
| 15. Income Taxes - Federal (409.1) | | | | | |
| 16. Income Taxes - Other (409.1) | (\$273.00) | \$601.00 | (\$273.00) | \$0.00 | \$0.00 |
| 17. Provision for Deferred Income Taxes (410.1) | | | | | |
| 18. (Less) Provision for Deferred Income Taxes (411.1) | | | | | |
| 19. Investment Tax Credit Adj. - Net (411.4) | | | | | |
| 20. (Less) Gains from Disp. of Utility Plant (411.6) | | | | | |
| 21. Losses from Disp. of Utility Plant (411.7) | | | | | |

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Statement of Income for the Year (Ref Page: 114)

| | Total (c) | Total - Prev Yr (d) | Electric (e) | Gas (g) | Other (i) |
|--|------------------|----------------------------|---------------------|----------------|------------------|
| 22. (Less) Gains from Disposition of Allowances (411.8) | \$15.00 | \$30.00 | \$15.00 | \$0.00 | \$0.00 |
| 23. Losses from Disposition of Allowances (411.9) | | | | | |
| 24. Accretion Expense (411.10) | | | | | |
| 25. Gain from Disposition of environmental credits (411.11) | | | | | |
| 26. Losses from Disposition of environmental credits (411.12) (411.12) | | | | | |
| 27. Total Utility Operating Expenses (Enter Total of Lines 4 - 26) | \$449,471,590.00 | \$389,394,385.00 | \$449,471,590.00 | \$0.00 | \$0.00 |
| 28. Net Utility Operating Income (Line 2 less line 27 - Carry forward to pg 117 line 25) | \$48,395,711.00 | \$44,189,754.00 | \$48,395,711.00 | \$0.00 | \$0.00 |

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Statement of Income (continued) (Ref Page: 117)

| | Current Year | Previous Year |
|--|-----------------|-----------------|
| 27. Net Utility Operating Income (Carried from pg 114) | \$48,395,711.00 | \$44,189,754.00 |
| 28. Other Income and Deductions | | |
| 29. Other Income | | |
| 30. Nonutility Operating Income | | |
| 31. Revenues From Merchandising, Jobbing and Contract Work (415) | | |
| 32. (Less) Costs and Exp. of Merchandising, Job. and Contract Work (416) | | |
| 33. Revenues From Nonutility Operations (417) | | |
| 34. (Less) Expenses of Nonutility Operations (417.1) | | |
| 35. Nonoperating Rental Income (418) | | |
| 36. Equity in Earnings of Subsidiary Companies (418.1) | | |
| 37. Interest and Dividend Income (419) | \$3,130,405.00 | \$4,618,904.00 |
| 38. Allowance for Other Funds Used During Construction (419.1) | | |
| 39. Miscellaneous Nonoperating Income (421) | \$1,957,969.00 | \$2,425,285.00 |
| 40. Gain on Disposition of Property (421.1) | | |
| 41. TOTAL Other Income | \$5,088,374.00 | \$7,044,189.00 |
| 42. Other Income Deductions | | |
| 43. Loss on Disposition of Property (421.2) | | |
| 44. Miscellaneous Amortization (425) | | |
| 45. Miscellaneous Income Deductions (426.1 - 426.5) | \$4,057,142.00 | \$727,166.00 |
| 46. TOTAL Other Income Deductions | \$4,057,142.00 | \$727,166.00 |
| 47. Taxes Applic. to Other Income and Deductions | | |
| 48. Taxes Other Than Income Taxes (408.2) | | |
| 49. Income Taxes - Federal (409.2) | | |
| 50. Income Taxes - Other (409.2) | | |
| 51. Provision for Deferred Inc. Taxes (410.2) | | |
| 52. (Less) Provision for Deferred Income Taxes CR (411.2) | | |
| 53. Investment Tax Credit Adj. Net (411.5) | | |
| 54. (Less) Investment Tax Credits (420) | | |
| 55. TOTAL Taxes on Other Income and Deduct. | | \$0.00 |
| 56. Net Other Income and Deductions (Lines 41,46,55) | \$1,031,232.00 | \$6,317,023.00 |

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Statement of Income (continued) (Ref Page: 117)

| | Current Year | Previous Year |
|---|-----------------|-----------------|
| 57. Interest Charges | | |
| 58. Interest on Long Term Debt (427) | \$37,157,529.00 | \$37,622,007.00 |
| 59. Amort of Debt Disc. and Expense (428) | \$442,946.00 | \$445,290.00 |
| 60. Amortization of Loss on Reacquired Debt (428.1) | \$91,692.00 | \$91,943.00 |
| 61. (Less) Amort. of Premium on Debt - CR (429) | | |
| 62. (Less) Amortization of Gain on Reacquired Debt - CR (429.1) | | |
| 63. Interest on Debt to Assoc. Companies (430) | | |
| 64. Other Interest Expense (431) | | \$0.00 |
| 65. (Less) Allowance for Borrowed Funds Used During Construction CR (432) | | |
| 66. Net Interest Charges | \$37,692,167.00 | \$38,159,240.00 |
| 67. Income Before Extraordinary Items (Lines 25,54 and 64) | \$11,734,776.00 | \$12,347,537.00 |
| 68. Extraordinary Items | | |
| 69. Extraordinary Income (434) | | |
| 70. (Less) Extraordinary Deductions (435) | | |
| 71. Net Extraordinary Items (Lines 67 less 68) | | \$0.00 |
| 72. Income Taxes - Federal and Other (409.3) | | |
| 73. Extraordinary Items After Taxes (Lines 69 less 70) | | \$0.00 |
| 74. Net Income (Lines 67 and 73) | \$11,734,776.00 | \$12,347,537.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement of Retained Earnings for the Year (Ref Page: 118)

| Item (a) | Acct (b) | Amount (c) |
|---|----------|------------------|
| UNAPPROPRIATED RETAINED EARNINGS | | |
| (216) | | |
| State balance and purpose of each appropriated retained earnings amount at end of year | | |
| Balance - Beginning of the Year | | \$491,812,502.00 |
| Changes (Identify by prescribed retained earnings accounts) | | |
| give accounting entries for any applications of appropriated retained earnings during the year. | | |
| Adjustments to Retained Earnings (439) | | |
| Credit: | | |
| TOTAL Credits to Retained Earnings (439) | | |
| Debit: | | |
| TOTAL Debits to Retained Earnings (439) | | |
| Balance Transferred from Income (433 less 418.1) | 0 | \$11,734,776.00 |
| Appropriations of Retained Earnings (436) | | |
| TOTAL appropriations of Retained Earnings (436) | | |
| Dividends Declared - Preferred stock (437) | | |
| TOTAL Dividends Declared - Preferred Stock (437) | | |
| Dividends Declared - Common Stock (438) | | |
| TOTAL Dividends Declared - Common Stock (438) | | |
| Transfers from Acct 216.1, Unappropriated Undistributed Subsidiary Earnings | | |
| Balance End of Year (Total Lines 01, 09,15,16,22,29,36,37) | | \$503,547,278.00 |
| APPROPRIATED RETAINED EARNINGS (215) | | |
| (215) | | |
| TOTAL Appropriated Retained Earnings (215) | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement of Retained Earnings for the Year (Ref Page: 118)

| Item (a) | Acct (b) | Amount (c) |
|--|----------|------------------|
| APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL | | |
| TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (215.1) | | |
| TOTAL Appropriated Retained Earnings (total lines 45 and 46) (214,215.1) | | |
| TOTAL Retained Earnings (215, 215.1, 216) | | \$503,547,278.00 |
| UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1) | | |
| Balance - Beginning of Year (Debit or Credit) | | |
| Equity in Earnings for Year (Credit) (418.1) | | |
| (Less) Dividends Received (Debit) | | |
| Other Charges (explain) | | |
| Balance - End of Year | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement of Cash Flows (Ref Page: 120)

| Description | Amounts |
|---|-------------------|
| Net Cash Flow From Operating Activities: | |
| Net Income (Line 72 c on page 117) | \$11,734,776.00 |
| Noncash Charges (Credits) to Income: | |
| Depreciation and Depletion | \$51,990,405.00 |
| Amortization of (Specify) | |
| Interest Income Compounded - RUS Cushion of Credit | (\$165,310.00) |
| Deferred Income Taxes (Net) | |
| Investment Tax Credit Adjustment (Net) | |
| Net (Increase) Decrease in Receivables | (\$8,985,117.00) |
| Net (Increase) Decrease in Inventory | \$3,797,177.00 |
| Net (Increase) Decrease in Allowances Inventory | |
| Net Increase (Decrease) in Payables and Accrued Expenses | \$3,071,488.00 |
| Net (Increase) Decrease in Other Regulatory Assets | \$7,739,359.00 |
| Net Increase (Decrease) in Other Regulatory Liabilities | \$5,495,860.00 |
| (Less) Allowance for Other Funds Used During Construction | |
| (Less) Undistributed Earnings from Subsidiary Companies | |
| Other: | |
| Net (Increase) Decrease in Prepaid Expenses | \$871,596.00 |
| Net Increase (Decrease) in Deferred Charges | \$3,397,097.00 |
| Net Increase (Decrease) in Other, Net | \$5,250,960.00 |
| Net Cash Provided by (Used in) Operating Activities (Total lines 2 thru 21) | \$84,198,291.00 |
| Cash Flows from Investment Activities: | |
| Construction and Acquisition of Plant (Including Land): | |
| Gross Additions to Utility Plant (Less nuclear fuel) | (\$38,980,257.00) |
| Gross Additions to Nuclear Fuel | |
| Gross Additions to Common Utility Plant | |
| Gross Additions to Nonutility Plant | |
| (Less) Allowance for Other Funds Used During Construction | |
| Other | |
| | |
| Cash Outflows for Plant (Total lines 26-33) | (\$38,980,257.00) |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement of Cash Flows (Ref Page: 120)

| Description | Amounts |
|---|-------------------|
| Acquisition of Other Noncurrent Assets (d) | |
| Proceeds from Disposal of Noncurrent Assets (d) | |
| Investments in and Advances to Assoc. and Subsidiary Companies | |
| Contributions and Advances from Assoc. and Subsidiary Companies | |
| Disposition of Investments in (and Advances to) Associated and Subsidiary Companies | |
| Associated and Subsidiary Companies | |
| Purchase of Investment Securities (a) | |
| Proceeds from Sales of Investment Securities (a) | |
| Loans Made or Purchased | |
| Collections on Loans | |
| Net (Increase) Decrease in Receivables | |
| Net (Increase) Decrease in Inventory | |
| Net (Increase) Decrease in Allowances Held for Speculation | |
| Net Increase (Decrease) in Payables and Accrued Expenses | |
| Other: | |
| Proceeds of Restricted Investments & Other Deposit | \$1,142,647.00 |
| Purchase of Restricted Investments & Other Deposit | (\$3,565,438.00) |
| Net Cash Provided by (used in) investing Activities (Lines 34-55) | (\$41,403,048.00) |
| Cash Flows from Financing Activities: | |
| Proceeds from Issuance of: | |
| Long - Term Debt (b) | |
| Preferred Stock | |
| Common Stock | |
| Other | |
| Net Increase in Short-Term Debt (c) | |
| Other | |
| Cash Provided by Outside Sources (Total lines 61 thru 69) | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement of Cash Flows (Ref Page: 120)

| Description | Amounts |
|--|-------------------|
| Payments for Retirement of | |
| Long-Term Debt (b) | (\$50,882,606.00) |
| Preferred Stock | |
| Common Stock | |
| Other | |
| Net Decrease in Short-Term Debt (c) | |
| Dividends on Preferred Stock | |
| Dividends on Common Stock | |
| Net Cash Provided by (used in) Financing Activities (Lines 70 - 81) | (\$50,882,606.00) |
| Net Increase (Decrease) in Cash and Cash Equivalents (Total Lines 22, 57, 83) | (\$8,087,363.00) |
| Cash and Cash Equivalents at Beginning of Year | \$69,949,666.00 |
| Cash and Cash Equivalents at End of Year | \$61,862,303.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement Accumulated Comprehensive Income, Comprehensive Income and Hedging Activities (Ref Page: 122)

| Item (a) | Unrealized Gain + Loss | Min Pension Liability adj | Foreign Currency Hedges (d) | Other Adjustments (e) |
|---------------------------------------|------------------------|---------------------------|-----------------------------|-----------------------|
| Comprehensive Income: Current Year | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Margin | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| FAS 158 | \$0.00 | \$0.00 | \$0.00 | \$2,315,410.00 |
| Total Comprehensive Income | \$0.00 | \$0.00 | \$0.00 | \$2,315,410.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Statement Accumulated Comprehensive Income, Comprehensive Income and Hedging Activities (Ref Page: 122) (Part Two)

| Item (a) | Other Cash Flow Hedges (f) | Other Cash Flow Hedges (g) | Totals for Each Category Acct 219 (h) | Net Income (i) | Total Comprehensive Income (j) |
|---------------------------------------|-------------------------------|-------------------------------|--|-----------------|-----------------------------------|
| Comprehensive Income: Current Year | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Margin | \$0.00 | \$0.00 | \$0.00 | \$11,734,776.00 | \$11,734,776.00 |
| FAS 158 | \$0.00 | \$0.00 | \$2,315,410.00 | \$0.00 | \$2,315,410.00 |
| Total Comprehensive Income | \$0.00 | \$0.00 | \$2,315,410.00 | \$11,734,776.00 | \$14,050,186.00 |

Note:

Ref. Page 122- Column (h)

RUS has established Account 209, Accumulated Other Comprehensive Income and modified its Accounting Requirements for RUS Electric Borrowers accordingly. This is a deviation from FERC accounting Order 627, which established Account 219 for Accumulated Other Comprehensive Income. Therefore, the FAS 158 adjustments shown on this page are reflected in Big Rivers' books in Account 209 instead of Account 219 as shown in the description of Column (h).

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)

| | Total (b) | Electric (c) | Gas (d) | Other (Total) | Common (h) |
|--|--------------------|---------------------|----------------|----------------------|-------------------|
| Utility Plant | | | | | |
| In Service | | | | | |
| 3. Plant in Service (Classified) | \$1,918,518,921.00 | \$1,918,518,921.00 | \$0.00 | \$0.00 | \$0.00 |
| 4. Property under Capital Leases | \$4,965,982.00 | \$4,965,982.00 | \$0.00 | \$0.00 | \$0.00 |
| 5. Plant Purchased or Sold | | | | | |
| 6. Completed Construction not Classified | \$228,628,151.00 | \$228,628,151.00 | \$0.00 | \$0.00 | \$0.00 |
| 7. Experimental Plant Unclassified | | | | | |
| 8. Total - In Service | \$2,152,113,054.00 | \$2,152,113,054.00 | \$0.00 | \$0.00 | \$0.00 |
| 9. Leased to Others | | | | | |
| 10. Held for Future Use | | | | | |
| 11. Construction Work in Progress | \$23,720,571.00 | \$23,720,571.00 | \$0.00 | \$0.00 | \$0.00 |
| 12. Acquisition Adjustments | | | | | |
| 13. Total Utility Plant (Lines 8 - 12) | \$2,175,833,625.00 | \$2,175,833,625.00 | \$0.00 | \$0.00 | \$0.00 |
| 14. Accum. Prov. for Depr, Amort, And Depl. | \$1,120,874,750.00 | \$1,120,874,750.00 | \$0.00 | \$0.00 | \$0.00 |
| 15. Net Utility Plant (Line 13 less 14) | \$1,054,958,875.00 | \$1,054,958,875.00 | \$0.00 | \$0.00 | \$0.00 |
| 16. Detail of Accumulated Provisions for Depreciation Amortization and Depletion | | | | | |
| 17. In Service | | | | | |
| 18. Depreciation | \$1,117,460,102.00 | \$1,117,460,102.00 | \$0.00 | \$0.00 | \$0.00 |
| 19. Amort. and Depl. of Production Natural Gas Land and Land Rights | | | | | |
| 20. Amort of Underground Storage Land and Land Rights | | | | | |
| 21. Amort of Other Utility Plant | \$3,414,648.00 | \$3,414,648.00 | \$0.00 | \$0.00 | \$0.00 |
| 22. Total In Service (Lines 18-21) | \$1,120,874,750.00 | \$1,120,874,750.00 | \$0.00 | \$0.00 | \$0.00 |
| 23. Leased to Others | | | | | |
| 24. Depreciation | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Summary of Utility Plant and Accumulated Provisions for Depreciation Amortization and Depletion (Ref Page: 200)

| | Total (b) | Electric (c) | Gas (d) | Other (Total) | Common (h) |
|--|--------------------|--------------------|---------|---------------|------------|
| 25. Amortization and Depletion | | | | | |
| 26. Total Leased to Others (Lines 24 and 25) | | | | | |
| 27. Held for Future Use | | | | | |
| 28. Depreciation | | | | | |
| 29. Amortization | | | | | |
| 30. Total Held for Future Use (Lines 28 and 29) | | | | | |
| 31. Abandonment of Leases (Natural Gas) | | | | | |
| 32. Amort. Of Plant Aquisition Adj. | | | | | |
| 33. Total Accumulated Provisions (Should agree with Line 14, Total 22,26,30,31 and 32) | \$1,120,874,750.00 | \$1,120,874,750.00 | \$0.00 | \$0.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Nuclear Fuel Materials (Ref Page: 202)

| | Balance Beg of Yr (b) | Additions (c) | Amortization (d) | Other Reductions (note) | Other Reductions (e) | Balance End of Yr (f) |
|--|-----------------------|---------------|------------------|-------------------------|----------------------|-----------------------|
| 1. Nuclear Fuel in process of Refinement, Conv, Enrichment + Fab (120.1) | | | | | | |
| 2. Fabrication | | | | | | |
| 3. Nuclear Materials | | | | | | |
| 4. Allowance for Funds Used during Construction | | | | | | |
| 5. (Other Overhead Construction Cost, details in notes) | | | | | | |
| 6. Subtotal (Lines 2-5) | | | | | | |
| 7. Nuclear Fuel Materials and Assemblies | | | | | | |
| 8. In Stock (120.2) | | | | | | |
| 9. In Reactor (120.3) | | | | | | |
| 10. Subtotal (lines 8 and 9) | | | | | | |
| 11. Spent Nuclear Fuel (120.4) | | | | | | |
| 12. Nuclear Fuel Under Capital Leases (120.6) | | | | | | |
| 13. (Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5) | | | | | | |
| Total Nuclear Fuel Stock (Lines 6,10,11,12 less 13) | | | | | | |
| 15. Estimated net Salvage Value of Nuclear Materials in line 9 | | | | | | |
| 16. Estimated net Salvage Value of Nuclear Materials in Line 11 | | | | | | |
| 17. Est Net Salvage Value of Nuclear Materials in Chemical Processing | | | | | | |
| 18. Nuclear Materials held for Sale (157) | | | | | | |
| 19. Uranium | | | | | | |
| 20. Plutonium | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Nuclear Fuel Materials (Ref Page: 202)

| Balance Beg of Yr (b) | Additions (c) | Amortization (d) | Other Reductions (note) | Other Reductions (e) | Balance End of Yr (f) |
|---|---------------|------------------|-------------------------|----------------------|-----------------------|
| 21. Other (provide details in note) | | | | | |
| 22 Total Nuclear Materials held for Sale (Total 19, 20, 21) | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|--|---------------------------|------------------------|------------------------|-----------------|------------------|---------------------------|
| 1. Intangible Plant | | | | | | |
| Organization (301) | \$420.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$420.00 |
| Franchises and Consents (302) | \$66,476.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$66,476.00 |
| Miscellaneous Intangible Plant (303) | \$149,318,786.00 | \$4,650,341.00 | \$53,100,612.00 | \$0.00 | \$0.00 | \$100,868,515.00 |
| 5. Total Intangible Plant | \$149,385,682.00 | \$4,650,341.00 | \$53,100,612.00 | \$0.00 | \$0.00 | \$100,935,411.00 |
| 2. Production Plant | | | | | | |
| A. Steam Production Plant | | | | | | |
| Land and Land Rights (310) | \$3,329,570.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,329,570.00 |
| Structures and Improvements (311) | \$103,903,844.00 | \$94,154.00 | \$38,742.00 | \$0.00 | \$0.00 | \$103,959,256.00 |
| Boiler Plant Equipment (312) | \$1,040,654,608.00 | \$71,408,992.00 | \$8,850,788.00 | \$0.00 | (\$3,312,702.00) | \$1,099,900,110.00 |
| Engines and Engine Driven Generators (313) | | | | | | |
| Turbogenerator Units (314) | \$195,120,076.00 | \$2,975,818.00 | \$1,577,743.00 | \$0.00 | \$0.00 | \$196,518,151.00 |
| Accessory Electric Equipment (315) | \$54,644,732.00 | \$3,183,239.00 | \$664,305.00 | \$0.00 | \$3,250,470.00 | \$60,414,136.00 |
| Misc. Power Plant Equipment (316) | \$6,040,558.00 | \$351,877.00 | \$20,106.00 | \$0.00 | \$62,232.00 | \$6,434,561.00 |
| Asset Retirement Costs for Steam Production (317) | | | | | | |
| 16. Total Steam Production Plant | \$1,403,693,388.00 | \$78,014,080.00 | \$11,151,684.00 | \$0.00 | \$0.00 | \$1,470,555,784.00 |
| B. Nuclear Production Plant | | | | | | |
| Land and Land Rights (320) | | | | | | |
| Structures and Improvements (321) | | | | | | |
| Reactor Plant Equipment (322) | | | | | | |
| Turbo generator Units (323) | | | | | | |
| Accessory Electric Equipment (324) | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|---|----------------|--------------|-----------------|-----------------|---------------|----------------|
| Misc. Power Plant Equipment (325) | | | | | | |
| Asset Retirement Costs for Nuclear Production (326) | | | | | | |
| 25. Total Nuclear Production Plant | | | | | | |
| C. Hydraulic Production Plant | | | | | | |
| Land and Land Rights (330) | | | | | | |
| Structures and Improvements (331) | | | | | | |
| Reservoirs, Dams and Waterways (332) | | | | | | |
| Water Wheels, Turbines, and Generators (333) | | | | | | |
| Accessory Electric Equipment (334) | | | | | | |
| Misc. Power Plant equipments (335) | | | | | | |
| Roads, Railroads and Bridges (336) | | | | | | |
| Asset Retirement Costs for Hydraulic Production (337) | | | | | | |
| 35. Total Hydraulic Production Plant | | | | | | |
| D. Solar Production | | | | | | |
| Land and land rights (338.1) | | | | | | |
| Structures and improvements (338.2) | | | | | | |
| Reserved (338.3) | | | | | | |
| Solar panels (338.4) | | \$0.00 | \$0.00 | \$0.00 | \$501,672.00 | \$501,672.00 |
| Collector system (338.5) | | | | | | |
| Generator step-up transformers (GSU) (338.6) | | | | | | |
| Inverters (338.7) | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|--|----------------|--------------|-----------------|-----------------|---------------|----------------|
| Other accessory electrical equipment (338.8) | | | | | | |
| Computer hardware (338.9) | | | | | | |
| Computer software (338.10) | | | | | | |
| Communication equipment (338.11) | | | | | | |
| Miscellaneous power plant equipment (338.12) | | | | | | |
| Asset retirement costs for solar production (338.13) | | | | | | |
| 48. Total Solar () | | \$0.00 | \$0.00 | \$0.00 | \$501,672.00 | \$501,672.00 |
| E. Wind Production | | | | | | |
| Land and land rights (338.20) | | | | | | |
| Structures and improvements (338.21) | | | | | | |
| Reserved (338.22) | | | | | | |
| Wind turbines (338.23) | | | | | | |
| Wind towers and fixtures (338.24) | | | | | | |
| Reserved (338.25) | | | | | | |
| Collector system (338.26) | | | | | | |
| Generator step-up transformers (GSU) (338.27) | | | | | | |
| Inverters (338.28) | | | | | | |
| Other accessory electrical equipment (338.29) | | | | | | |
| Computer hardware (338.30) | | | | | | |
| Computer software (338.31) | | | | | | |
| Communication equipment (338.32) | | | | | | |
| Miscellaneous power plant equipment (338.33) | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|--|----------------|--------------|-----------------|-----------------|----------------|----------------|
| Asset retirement costs for wind production (338.34) | | | | | | |
| 65. Total Wind () | | | | | | |
| F. Other Renewable Production | | | | | | |
| Land and land rights (339.1) | | | | | | |
| Structures and improvements (339.2) | | | | | | |
| Fuel holders (339.3) | | | | | | |
| Boilers (339.4) | | | | | | |
| Reserved (339.5) | | | | | | |
| Generators (339.6) | | | | | | |
| Reserved (339.7) | | | | | | |
| Other accessory electrical equipment (339.8) | | | | | | |
| Computer hardware (339.9) | | | | | | |
| Computer software (339.10) | | | | | | |
| Communication equipment (339.11) | | | | | | |
| Miscellaneous power plant equipment (339.12) | | | | | | |
| Asset retirement costs for other renewable production (339.13) | | | | | | |
| 80. Total Other Renewable () | | | | | | |
| G. Other Production Plant | | | | | | |
| Land and Land Rights (340) | | | | | | |
| Structures and Improvements (341) | \$167,549.00 | \$0.00 | \$148,640.00 | \$0.00 | \$0.00 | \$18,909.00 |
| Fuel Holders, Products and Accessories (342) | \$1,446,805.00 | \$0.00 | \$1,446,805.00 | \$0.00 | \$0.00 | \$0.00 |
| Prime Movers (343) | \$9,564,766.00 | \$0.00 | \$9,484,083.00 | \$0.00 | \$0.00 | \$80,683.00 |
| Generators (344) | \$2,443,492.00 | \$0.00 | \$1,941,820.00 | \$0.00 | (\$501,672.00) | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Intangible and Production Plant (Ref Page: 204)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|--|-----------------------|---------------------|------------------------|------------------------|----------------------|-----------------------|
| Accessory Electric Equipment (345) | \$615,897.00 | \$0.00 | \$537,266.00 | \$0.00 | \$0.00 | \$78,631.00 |
| Misc. Power Plant Equipment (346) | | | | | | |
| Asset Retirement Costs for Other Production (347) | | | | | | |
| 88. Total Other Production Plant | \$14,238,509.00 | \$0.00 | \$13,558,614.00 | \$0.00 | (\$501,672.00) | \$178,223.00 |
| 90. Total Production Plant (Lines 16,25,35,48, 65, 80 and 88) | \$1,417,931,897.00 | \$78,014,080.00 | \$24,710,298.00 | \$0.00 | \$0.00 | \$1,471,235,679.00 |

Note:

Ref. Page 204, Column (d)

The net book value of the Reid Combustion Turbine plant assets were written off in 2025.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Transmission, Distribution and General Plant (Ref Page: 206)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|---|-------------------------|------------------------|-----------------------|--------------------------|---------------|-------------------------|
| 3. Transmission Plant | | | | | | |
| Land and Land Rights (350) | \$20,428,326.00 | \$2,885,801.00 | \$0.00 | \$0.00 | \$0.00 | \$23,314,127.00 |
| Energy Storage Equipment - transmission (351) | | | | | | |
| Structures and Improvements (352) | \$19,451,105.00 | \$53,756,971.00 | \$168,979.00 | \$0.00 | \$0.00 | \$73,039,097.00 |
| Station Equipments (353) | \$217,747,074.00 | \$9,845,148.00 | \$1,192,949.00 | (\$7,587,737.00) | \$0.00 | \$218,811,536.00 |
| Towers and Fixtures (354) | \$8,604,677.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,604,677.00 |
| Poles and Fixtures (355) | \$88,391,542.00 | \$8,711,925.00 | \$182,206.00 | (\$447,278.00) | \$0.00 | \$96,473,983.00 |
| Overhead Conductors and Devices (356) | \$85,513,707.00 | \$7,654,688.00 | \$89,643.00 | (\$13,947,621.00) | \$0.00 | \$79,131,131.00 |
| Underground Conduit (357) | \$292,169.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$292,169.00 |
| Underground Conductors and Devices (358) | \$0.00 | | | | | |
| Roads and Trails (359) | | | | | | |
| Asset Retirement Costs for Transmission Plant (359.1) | | | | | | |
| 58. Total Transmission Plant | \$440,428,600.00 | \$82,854,533.00 | \$1,633,777.00 | (\$21,982,636.00) | \$0.00 | \$499,666,720.00 |
| 4. Distribution Plant | | | | | | |
| Land and Land Rights (360) | | | | | | |
| Structures and Improvements (361) | | | | | | |
| Station equipments (362) | | | | | | |
| Storage Battery Equipments (363) | | | | | | |
| Poles, Towers and Fixtures (364) | | | | | | |
| Overhead Conductors and Devices (365) | | | | | | |
| Underground Conduit (366) | | | | | | |
| Underground Conductors and Devices (367) | | | | | | |
| Lines Transformers (368) | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Transmission, Distribution and General Plant (Ref Page: 206)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|---|-----------------|----------------|-----------------|------------------|-------------------|-----------------|
| Services (369) | | | | | | |
| Meters (370) | | | | | | |
| Installations on Customer Premises (371) | | | | | | |
| Leased Property on Customer Premises (372) | | | | | | |
| Street Lighting and Signal Systems (373) | | | | | | |
| Asset Retirement Costs for Distribution Plant (374) | | | | | | |
| 75. Total Distribution Plant | | | | | | |
| 5. General Plant | | | | | | |
| Energy Storage Plant (387) | | | | | | |
| Land and Land Rights (389) | \$407,251.00 | \$1,528,111.00 | \$0.00 | \$0.00 | \$0.00 | \$1,935,362.00 |
| Structures and Improvements (390) | \$21,738,346.00 | \$54,697.00 | \$0.00 | \$0.00 | \$0.00 | \$21,793,043.00 |
| Office Furniture and Equipment (391) | \$37,588,827.00 | \$246,414.00 | \$6,030,109.00 | \$0.00 | (\$28,426,482.00) | \$3,378,650.00 |
| Transportation Equipment (392) | \$7,881,350.00 | \$1,006,737.00 | \$770,039.00 | \$0.00 | \$0.00 | \$8,118,048.00 |
| Stores Equipment (393) | \$332,605.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$332,605.00 |
| Tools, shop and Garage Equipments (394) | \$1,033,910.00 | \$19,975.00 | \$74,338.00 | \$0.00 | \$0.00 | \$979,547.00 |
| Laboratory Equipment (395) | \$394,185.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$394,185.00 |
| Power Operated Equipment (396) | \$1,688,074.00 | \$75,826.00 | \$43,956.00 | \$0.00 | \$0.00 | \$1,719,944.00 |
| Communication Equipment (397) | \$12,702,660.00 | \$5,061,194.00 | \$3,900,713.00 | (\$1,792,091.00) | \$28,426,482.00 | \$40,497,532.00 |
| Miscellaneous Equipment (398) | \$949,544.00 | \$176,784.00 | \$0.00 | \$0.00 | \$0.00 | \$1,126,328.00 |
| Subtotal General Plant | \$84,716,752.00 | \$8,169,738.00 | \$10,819,155.00 | (\$1,792,091.00) | \$0.00 | \$80,275,244.00 |
| Other Tangible Property (399) | | | | | | |
| Asset Retirement Costs for General Plant (399.1) | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant in Service - Transmission, Distribution and General Plant (Ref Page: 206)

| | Bal Beg Yr (b) | Addition (c) | Retirements (d) | Adjustments (e) | Transfers (f) | Bal End Yr (g) |
|--|-----------------------|---------------------|------------------------|------------------------|----------------------|-----------------------|
| 90. Total General Plant | \$84,716,752.00 | \$8,169,738.00 | \$10,819,155.00 | (\$1,792,091.00) | \$0.00 | \$80,275,244.00 |
| Total (Accts 101 and 106) (Lines 5,16,25,35,45,58,75,90) | \$2,092,462,931.00 | \$173,688,692.00 | \$90,263,842.00 | (\$23,774,727.00) | \$0.00 | \$2,152,113,054.00 |
| Electric Plant Purchased (See Instr. 8) (102) | | | | | | |
| (Less Electric Plant Sold (See Instr. 8) (102) | | | | | | |
| Experimental Plant Unclassified (103) | | | | | | |
| Total Electric Plant in Service | \$2,092,462,931.00 | \$173,688,692.00 | \$90,263,842.00 | (\$23,774,727.00) | \$0.00 | \$2,152,113,054.00 |

Note:

Ref. Page 206

RUS established Account 351.1, 351.2, and 351.3, for Computer Hardware, Software, and Communication Equipment in Transmission activities and modified its Accounting Requirements for RUS Electric Borrowers with Bulletin 1767B-1A effective January 1, 2025. The assets recorded on Big Rivers' general ledger for Accounts 351 are presented on the Station Equipment (353) line item.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant Leased to Others (104) (Ref Page: 213)

| Name of Lessee (indicate | Description of Property (b) | Commission Authorization | Exp Date of Lease (d) | Balance End of Yr (e) |
|--------------------------|-----------------------------|--------------------------|-----------------------|-----------------------|
| | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Plant Held for Future Use (Acct 105) (Ref Page: 214)

| Description | Date Orig. Included (b) | Date Exp. to Use (c) | Balance (d) |
|------------------|-------------------------|----------------------|-------------|
| Land and Rights: | | | |
| | | | |
| Other Property | | | |
| | | | |
| TOTAL | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Construction Work in Progress - Electric (107) (Ref Page: 216)

| Description (a) | Acct 107 (b) |
|--------------------------------------|----------------|
| ET&S Data Center | \$4,341,555.00 |
| 2025 OPGW | \$1,806,286.00 |
| GN LF Leachate System Upgrade | \$1,337,811.00 |
| Henderson Co 69kV Cap Bank | \$1,323,014.00 |
| Circuits for Blockware | \$953,231.00 |
| Daviess Co EHV Switching Station | \$928,150.00 |
| WL Catalyst Replacement | \$849,272.00 |
| TOC EMS and Energy Control | \$760,329.00 |
| G1-Turbine Blade Tie Wires | \$727,915.00 |
| WL Drag Chain Structure Repair | \$639,133.00 |
| 2025 Poles | \$607,453.00 |
| Weaverton-Anthoston Pole Replacement | \$568,940.00 |
| WL Economizer Inlet Header | \$547,307.00 |
| WL SAH Basket Purchase | \$530,000.00 |
| WL #2 Conveyor Belting | \$528,354.00 |
| CL EHV Hancock LN Relay | \$427,201.00 |
| Phone System | \$416,113.00 |
| G1 - GSU OH Feed | \$378,944.00 |
| 2025 RCS Additions | \$354,227.00 |
| 2025 Expedited Pole Replace | \$330,006.00 |
| 2025 March 15 STORM | \$254,273.00 |
| MW Comm Equipment - West Ring | \$234,675.00 |
| WL Boiler Building Roof | \$213,660.00 |
| Computers and Equipment 2025 | \$210,233.00 |
| WL PAH Basket Replacement | \$206,599.00 |
| WL Barge Unloader Transformer | \$198,532.00 |
| WL Mist Eliminator Panels | \$192,738.00 |
| WL CSI Transformer Replacement | \$181,861.00 |
| G2 - Rotor Stress Program | \$158,300.00 |
| TOC Communications | \$144,144.00 |
| 2025 Data Center Servers | \$141,991.00 |
| McCracken - Joppa 161kV | \$135,880.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Construction Work in Progress - Electric (107) (Ref Page: 216)

| | Description (a) | Acct 107 (b) |
|-------|--------------------------------|-----------------|
| | WL 122 & 123 Vacuum Drums | \$130,959.00 |
| | 2025 SCADA Network Switches | \$127,542.00 |
| | WL MATS Blower Building HVAC | \$127,119.00 |
| | GN - River Water Makeup Pump B | \$125,453.00 |
| | RCS AVTEC VP Gate Hardware | \$116,037.00 |
| | WL A Crusher Replacement | \$104,176.00 |
| | Other Minor Projects | \$2,361,158.00 |
| Total | | \$23,720,571.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Provision for Depreciation of Electric Utility Plant (108) (Ref Page: 219)

| Item (a) | Total (b) | Electric Plant in Service (c) | Electric Plant Held for Future Use (d) | Electric Plant Leased to Others (e) |
|---|--------------------|-------------------------------|--|-------------------------------------|
| SECTION A BALANCES AND CHARGES DURING THE YEAR | | | | |
| Balance Beginning of Year | \$1,138,144,221.00 | \$1,138,144,221.00 | \$0.00 | \$0.00 |
| Depreciation Provisions for Year Charged to | | | | |
| Depreciation Expense (403) | \$51,669,098.00 | \$51,669,098.00 | \$0.00 | |
| Depreciation Expense for Asset Retirement Costs (403.1) | | | | |
| Exp of Elec Plant Leased to Others (413) | | | | |
| Transportation Expenses - Clearing | | | | |
| Other Clearing Accounts | | | | |
| Other Accounts (Specify) | | | | |
| Other Regulatory Asset - ARO Green Ash Pond | \$7,518,851.00 | \$7,518,851.00 | \$0.00 | \$0.00 |
| Other Regulatory Asset - ARO STII Ash Pond | \$2,723,393.00 | \$2,723,393.00 | \$0.00 | \$0.00 |
| Other Regulatory Asset - ARO Sebree Landfill | \$1,477,006.00 | \$1,477,006.00 | \$0.00 | \$0.00 |
| Other Regulatory Asset - ARO WL Landfill Phase II | \$187,545.00 | \$187,545.00 | \$0.00 | \$0.00 |
| Other Regulatory Asset - ARO Coleman Ash Ponds | \$5,008,636.00 | \$5,008,636.00 | \$0.00 | \$0.00 |
| Total Depreciation Prov for Year | \$68,584,529.00 | \$68,584,529.00 | \$0.00 | \$0.00 |
| Net Charges for Plant Retired | | | | |
| Book Cost of Plant Retired | (\$90,263,843.00) | (\$90,263,843.00) | \$0.00 | \$0.00 |
| Cost of Removal | (\$4,552,051.00) | (\$4,552,051.00) | \$0.00 | \$0.00 |
| Salvage (Credit) | (\$243,411.00) | (\$243,411.00) | \$0.00 | \$0.00 |
| Total Net Charges for Plant Retired | (\$94,572,483.00) | (\$94,572,483.00) | \$0.00 | \$0.00 |
| Other Debit or Credit Items | | | | |
| 0 | \$5,303,835.00 | \$5,303,835.00 | \$0.00 | \$0.00 |
| Balance End of Year | \$1,117,460,102.00 | \$1,117,460,102.00 | \$0.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Provision for Depreciation of Electric Utility Plant (108) (Ref Page: 219)

| Item (a) | Total (b) | Electric Plant in Service (c) | Electric Plant Held for Future Use (d) | Electric Plant Leased to Others (e) |
|--|---------------------------|-------------------------------|--|-------------------------------------|
| SECTION B BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATION | | | | |
| Steam Production | \$892,273,611.00 | \$892,273,611.00 | \$0.00 | \$0.00 |
| Nuclear Production | | | | |
| Hydraulic Production - Conventional | | | | |
| Hydraulic Production - Pumped Storage | | | | |
| Other Production | \$2,456,083.00 | \$2,456,083.00 | \$0.00 | \$0.00 |
| Transmission | \$177,393,075.00 | \$177,393,075.00 | \$0.00 | \$0.00 |
| Distribution | | | | |
| General | \$45,337,333.00 | \$45,337,333.00 | \$0.00 | \$0.00 |
| Total | \$1,117,460,102.00 | \$1,117,460,102.00 | \$0.00 | \$0.00 |

Note:

Ref. Page 219, Column (c)

The net book value of the Reid Combustion Turbine assets were written off in 2025.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Investments in Subsidiary Companies (123.1) (Ref Page: 224)

| Description | Date Acquired (b) | Date Maturity (c) | Investment Beg of Yr. (d) | Equity in Subsidiary (e) | Revenues (f) | Investment End Yr (g) | Invest Disposed of (h) |
|-------------|-------------------|-------------------|---------------------------|--------------------------|--------------|-----------------------|------------------------|
| TOTAL | | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Materials and Supplies (Ref Page: 227)

| Account (a) | Bal Beg of Year (b) | Bal End of Year (c) | Dept (d) |
|---|----------------------------|----------------------------|-----------------|
| Fuel Stock (151) | \$29,349,033.00 | \$20,141,413.00 | |
| Fuel stock Expenses Undistributed (152) | | | |
| Residuals and Extracted Products (153) | | | |
| Plant Materials and Operating Supplies (154) | | | |
| Assigned to - Construction (Estimated) | | | |
| Assigned to - Operations and Maintenance | | | |
| Production Plant (Estimated) | \$14,873,612.00 | \$20,249,717.00 | |
| Transmission Plant (Estimated) | \$3,818,386.00 | \$3,872,503.00 | |
| Distribution Plant | | | |
| Assigned to Other | | | |
| Total Plant Materials and Operating Supplies (154) | \$18,691,998.00 | \$24,122,220.00 | |
| Merchandise (155) | | | |
| Other Materials and Supplies (156) | | | |
| Nuclear Materials Held for Sale (Not applicable to Gas Utilities) (157) | | | |
| Stores Expense Undistributed (163) | | | |
| | \$39,914.00 | \$40,639.00 | |
| Total Materials and Supplies | \$48,080,945.00 | \$44,304,272.00 | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Allowances (158.1 and 158.2) (Ref Page: 228)

| Allowances Inventory | Current Year No (b) | Current Year Amt (c) | Year + 1 No (d) | Year + 1 Amt (e) | Year + 2 No (f) | Year + 2 Amt (g) |
|--------------------------------|----------------------------|-----------------------------|------------------------|-------------------------|------------------------|-------------------------|
| Balance-Beginning of Year | 501,448 | \$92,951.00 | 0 | \$0.00 | 0 | \$0.00 |
| Acquired During Year | | | | | | |
| Issued (Less Withheld Allow) | 57,089 | \$0.00 | 40,862 | \$0.00 | 40,862 | \$0.00 |
| Returned by EPA | | | | | | |
| Purchases/Transfers | | | | | | |
| Total | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 |
| Relinquished During Year | | | | | | |
| Charges to Account 509 | 12,487 | \$20,504.00 | 0 | \$0.00 | 0 | \$0.00 |
| Other: | | | | | | |
| Cost of Sales/Transfers | | | | | | |
| Transfers | | | | | | |
| Adjustments | | | | | | |
| Total | | | | | | |
| Balance at End of Year | 546,050 | \$72,447.00 | 40,862 | \$0.00 | 40,862 | \$0.00 |
| Sales | | | | | | |
| Net sales Proceeds (Assoc. Co) | | | | | | |
| Net Sales Proceeds (Other) | | | | | | |
| Gains | | | | | | |
| Losses | | | | | | |
| Allowances Withheld (158.2) | | | | | | |
| Balance Beginning of Year | | | | | | |
| Add: Withheld by EPA | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Allowances (158.1 and 158.2) (Ref Page: 228)

| Allowances Inventory | Current Year No (b) | Current Year Amt (c) | Year + 1 No (d) | Year + 1 Amt (e) | Year + 2 No (f) | Year + 2 Amt (g) |
|---------------------------------|---------------------|----------------------|-----------------|------------------|-----------------|------------------|
| Deduct: Returned by the EPA | | | | | | |
| Cost of Sales | | | | | | |
| Balance - End of Year | | | | | | |
| Sales | | | | | | |
| Net Sales Proceeds (Assoc. Co.) | | | | | | |
| Net Sales Proceeds (Other) | | | | | | |
| Gains | | | | | | |
| Losses | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Allowances (158.1 and 158.2) (Ref Page: 228) (Part Two)

| Allowances Inventory | Year + 3 No (h) | Year + 3 Amt (i) | Future Years (j) | Future Years Amt (k) | Total No (l) | Total Amt (m) |
|--------------------------------|------------------------|-------------------------|-------------------------|-----------------------------|---------------------|----------------------|
| Balance-Beginning of Year | 0 | \$0.00 | 0 | \$0.00 | 501,448 | \$92,951.00 |
| Acquired During Year | | | | | | |
| Issued (Less Withheld Allow) | 40,862 | \$0.00 | 490,344 | \$0.00 | 670,019 | \$0.00 |
| Returned by EPA | | | | | | |
| Purchases/Transfers | | | | | | |
| Total | 0 | \$0.00 | 0 | \$0.00 | 0 | \$0.00 |
| Relinquished During Year | | | | | | |
| Charges to Account 509 | 0 | \$0.00 | 0 | \$0.00 | 12,487 | \$20,504.00 |
| Other: | | | | | | |
| Cost of Sales/Transfers | | | | | | |
| Transfers | | | | | | |
| Adjustments | | | | | | |
| Total | | | | | | |
| Balance at End of Year | 40,862 | \$0.00 | 490,344 | \$0.00 | 1,158,980 | \$72,447.00 |
| Sales | | | | | | |
| Net sales Proceeds (Assoc. Co) | | | | | | |
| Net Sales Proceeds (Other) | | | | | | |
| Gains | | | | | | |
| Losses | | | | | | |
| Allowances Withheld (158.2) | | | | | | |
| Balance Beginning of Year | | | | | | |
| Add: Withheld by EPA | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Allowances (158.1 and 158.2) (Ref Page: 228) (Part Two)

| Allowances Inventory | Year + 3 No (h) | Year + 3 Amt (i) | Future Years (j) | Future Years Amt (k) | Total No (l) | Total Amt (m) |
|---------------------------------|-----------------|------------------|------------------|----------------------|--------------|---------------|
| Deduct: Returned by the EPA | | | | | | |
| Cost of Sales | | | | | | |
| Balance - End of Year | | | | | | |
| Sales | | | | | | |
| Net Sales Proceeds (Assoc. Co.) | | | | | | |
| Net Sales Proceeds (Other) | | | | | | |
| Gains | | | | | | |
| Losses | | | | | | |

Note:

Ref. Page 228

1) ARP SO2 allowances allotted through 2044, above only calculated through 2040. Others are not yet allotted.

2) All SO2 and NOx forward are reflective of the EPA vintage year allocation, excluding HMP&L Station Two. HMP&L Station Two (retired in 2019) was a 312 MW generating facility owned by Henderson Municipal Power and Light (HMP&L) that Big Rivers operated under an agreement with HMP&L. Big Rivers received certain capacity rights to the Station Two facility under the operating agreement with HMP&L.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Extraordinary Property Losses (182.10) (Ref Page: 230)

| Description | Total Loss (b) | Losses During Yr | Acct (d) | Written Off (e) | Balance (f) |
|-------------|----------------|------------------|----------|-----------------|-------------|
| TOTAL | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Other Regulatory Assets (182.3) (Ref Page: 232)

| Desc and Purpose of Other | Debits (b) | Credit Acct (c) | Credit Amount (d) | Balance (e) |
|--|-------------------------|------------------------|--------------------------|-------------------------|
| OTHER REG ASSET-ARO-GREEN ASH POND | \$8,710,476.00 | 407 | \$5,975,904.00 | \$38,875,015.00 |
| OTHER REG ASSET-ARO-SII ASH POND | \$3,052,428.00 | 407 | \$2,195,357.00 | \$13,917,236.00 |
| OTHER REG ASSET-ARO-WILSON LANDFILL | \$1,065,338.00 | N/A | \$438,433.00 | \$5,753,704.00 |
| OTHER REG ASSET-CCR-INCREMENTAL COSTS-GREEN | \$0.00 | 407 | \$338,132.00 | \$1,690,658.00 |
| OTHER REG ASSET-CCR-INCREMENTAL COSTS-SII | \$0.00 | 407 | \$129,982.00 | \$649,909.00 |
| OTHER REG ASSET-CCR-INCREMENTAL COSTS-WILSON | \$0.00 | 407 | \$1,066,799.00 | \$5,333,993.00 |
| OTHER REG ASSET-NON-SMELTER NON-FAC PPA | \$66,970,853.00 | 557 | \$51,353,835.00 | \$17,967,677.00 |
| OTHER REG ASSET-NSNFP FACTOR-AMORT | \$20,825,045.00 | 557 | \$24,536,028.00 | \$14,796,432.00 |
| OTHER REG ASSET-GREEN GAS CONVERSION | \$6,020,832.00 | 407 | \$5,582,946.00 | \$81,503,565.00 |
| OTHER REG ASSET-SII CONTRACT TERMINATION | \$376,475.00 | 407 | \$14,180,619.00 | \$37,648,849.00 |
| OTHER REG ASSET-COLEMAN DECOMMISSION | \$7,486,465.00 | 407 | \$203,520.00 | \$143,774,600.00 |
| OTHER REG ASSET-REID 1 DECOMMISSION | \$83,569.00 | 407 | \$83,569.00 | \$0.00 |
| Total | \$114,591,481.00 | | \$106,085,124.00 | \$361,911,638.00 |

Note:

Ref. Page 232

See Note 5 to Audited Financial Statements attached for detailed information related to amortization recorded to reduce the smelter loss mitigation regulatory asset balances in 2025, as approved by the PSC in Case No. 2020-00064.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Miscellaneous Deferred Debits (186) (Ref Page: 233)

| Description | Bal Beg of Yr (b) | Debits (c) | Acct (d) | Amount (e) | Balance (f) |
|---|-------------------|----------------|----------|------------|----------------|
| DEFERRED DEBIT- HANSON SITE LEASE | \$113,179.00 | \$0.00 | 567/931 | \$5,523.00 | \$107,656.00 |
| DEFERRED DEBIT- NEBRASKA CONTRACT EXTENSION | \$1,175,000.00 | \$0.00 | N/A | \$0.00 | \$1,175,000.00 |
| DEFERRED DEBIT-REID CT DECOMMISSION | \$0.00 | \$5,303,835.00 | N/A | \$0.00 | \$5,303,835.00 |
| Misc Work in Progress | | | | | |
| Deferred Regulatory Commission Expenses | | | | | |
| TOTAL | \$1,288,179.00 | | | | \$6,586,491.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Taxes (Ref Page: 234)

| Acct Subdivisions | Bal Beg of Yr | Bal End of Yr (c) |
|---|---------------|-------------------|
| Electric | | |
| Accumulated Deferred Federal Income Tax | \$0.00 | \$0.00 |
| Other | | |
| Total Electric | \$0.00 | \$0.00 |
| Gas | | |
| Other | | |
| Total Gas | | |
| Other | | |
| Total (Acct 190) | \$0.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Capital Stock (Accounts 201 and 204) (Ref Page: 250)

| Class, Series and Name of | Num Shares Auth (b) | Par or Stated Val (c) | Call Price (d) | Outstanding Shares (e) |
|---------------------------|---------------------|-----------------------|----------------|------------------------|
| Common Stock | | | | |
| Total Common Stock | | | | |
| Preferred Stock | | | | |
| Total Preferred Stock | | | | |
| Other | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Capital Stock (Accounts 201 and 204) (Ref Page: 250) (Part Two)

| Class, Series and Name | Outstanding Amt (f) | Num Held Rqd 217 (g) | Cost Held Rqd 217 (h) | Num Held Sinking (i) | Num Held Amount (j) |
|------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|
| Common Stock | | | | | |
| Total Common Stock | | | | | |
| Preferred Stock | | | | | |
| Total Preferred Stock | | | | | |
| Other | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Other Paid-In Capital (Ref Page: 253)

| | Description | Amount |
|-------|----------------------------------|----------------|
| | Kenergy Corp. | \$163,564.00 |
| | Meade County RECC | \$81,782.00 |
| | Jackson Purchase Energy Corp. | \$82,810.00 |
| | Consumers Donated Capital | \$435,819.00 |
| | Consumers Cont. for Debt Service | \$3,680,527.00 |
| Total | | \$4,444,502.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Capital Stock Expense (214) (Ref Page: 254)

Class and Series of Stock (a)

Balance End of Year

Total

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Long Term Debt (221,222,223,224) (Ref Page: 256)

| Class, Series and Coupon | Principle Amt (b) | Expense (c) | Issue Date (d) | Maturity Date (e) |
|---|-------------------|--------------|----------------|-------------------|
| Acct 221 | | | | |
| Total Acct 221 | | | | |
| Acct 222 | | | | |
| Total Acct 222 | | | | |
| Acct 223 | | | | |
| Total Acct 223 | | | | |
| Acct 224 | | | | |
| CFC Refinance Promissory Note, Series 2012B | \$302,000,000.00 | \$825,401.00 | 7/27/2012 | 5/31/2032 |
| CoBank Promissory Note, Series 2012A | \$235,000,000.00 | \$642,282.00 | 7/27/2012 | 6/30/2032 |
| RUS Guaranteed FFB Note, W8 | \$25,630,000.00 | \$109,926.00 | 4/2/2018 | 1/3/2033 |
| RUS Guaranteed FFB Note, X8 | \$17,965,000.00 | \$104,625.00 | 4/3/2018 | 12/31/2043 |
| CFC Series 2020B | \$83,300,000.00 | \$686,746.00 | 12/23/2020 | 2/28/2031 |
| RUS Guaranteed FFB Note, Y8 A | \$24,542,000.00 | \$63,973.00 | 11/18/2021 | 12/31/2043 |
| RUS Guaranteed FFB Note, AA8 | \$57,500,000.00 | \$62,801.00 | 2/28/2022 | 12/31/2043 |
| CFC 2022 Note 1 | \$50,000,000.00 | \$15,992.00 | 4/22/2022 | 9/30/2042 |
| CFC 2022 Note 2 | \$50,000,000.00 | \$15,992.00 | 4/22/2022 | 9/30/2042 |
| CFC Farmer Mac 2022 | \$50,000,000.00 | \$15,991.00 | 4/22/2022 | 9/30/2042 |
| RUS Guaranteed FFB Note, Y8 B | \$122,765,000.00 | \$63,973.00 | 5/31/2022 | 12/31/2043 |
| CFC 2023 Note 1 | \$35,000,000.00 | \$57,110.00 | 6/20/2023 | 6/30/2043 |
| CFC 2023 Note 2 | \$25,000,000.00 | \$57,110.00 | 6/20/2023 | 6/30/2043 |
| CFC 2023 Note 3 | \$75,000,000.00 | \$57,111.00 | 6/20/2023 | 12/31/2043 |
| RUS Guaranteed FFB Note, Z8 | \$13,152,000.00 | \$75,595.00 | 11/3/2023 | 12/31/2043 |
| RUS Guaranteed FFB Note, AC58 | \$122,765,000.00 | \$70,160.00 | 11/17/2023 | 12/31/2042 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Long Term Debt (221,222,223,224) (Ref Page: 256)

| Class, Series and Coupon | Principle Amt (b) | Expense (c) | Issue Date (d) | Maturity Date (e) |
|--------------------------|--------------------|----------------|----------------|-------------------|
| RUS Cushion of Credit | \$0.00 | \$0.00 | | |
| | \$0.00 | \$0.00 | | |
| Total Acct 224 | \$1,289,619,000.00 | \$2,924,788.00 | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Long Term Debt (221,222,223,224) (Ref Page: 256) (Part Two)

| Class, Series and Coupon | Amort. Date From (f) | Amort. Date To (g) | Outstanding (h) | Interest (i) |
|---|----------------------|--------------------|------------------|----------------|
| Acct 221 | | | | |
| | | | | |
| Total Acct 221 | | | | |
| Acct 222 | | | | |
| | | | | |
| Total Acct 222 | | | | |
| Acct 223 | | | | |
| | | | | |
| Total Acct 223 | | | | |
| Acct 224 | | | | |
| CFC Refinance Promissory Note, Series 2012B | 7/27/2012 | 5/31/2032 | \$126,243,237.00 | \$6,550,461.00 |
| CoBank Promissory Note, Series 2012A | 7/27/2012 | 6/30/2032 | \$101,638,639.00 | \$4,787,472.00 |
| RUS Guaranteed FFB Note, W8 | 4/2/2018 | 1/3/2033 | \$14,674,206.00 | \$448,163.00 |
| RUS Guaranteed FFB Note, X8 | 4/3/2018 | 12/31/2043 | \$14,430,818.00 | \$434,666.00 |
| CFC Series 2020B | 12/23/2020 | 2/28/2031 | \$83,300,000.00 | \$2,074,170.00 |
| RUS Guaranteed FFB Note, Y8 A | 11/18/2021 | 12/31/2043 | \$22,235,737.00 | \$442,980.00 |
| RUS Guaranteed FFB Note, AA8 | 2/28/2022 | 12/31/2043 | \$52,287,831.00 | \$1,242,697.00 |
| CFC 2022 Note 1 | 4/22/2022 | 9/30/2042 | \$44,187,111.00 | \$2,074,333.00 |
| CFC 2022 Note 2 | 7/20/2022 | 9/30/2042 | \$44,757,909.00 | \$2,208,872.00 |
| CFC Farmer Mac 2022 | 4/22/2022 | 9/30/2042 | \$44,071,457.00 | \$1,976,802.00 |
| RUS Guaranteed FFB Note, Y8 B | 5/31/2022 | 12/31/2043 | \$112,704,368.00 | \$3,861,451.00 |
| CFC 2023 Note 1 | 6/20/2023 | 6/30/2043 | \$32,402,261.00 | \$1,803,010.00 |
| CFC 2023 Note 2 | 6/20/2023 | 6/30/2043 | \$23,144,472.00 | \$1,287,864.00 |
| CFC 2023 Note 3 | 11/30/2023 | 12/31/2043 | \$70,612,444.00 | \$3,932,853.00 |
| RUS Guaranteed FFB Note, Z8 | 11/3/2023 | 12/31/2043 | \$12,237,506.00 | \$621,614.00 |
| RUS Guaranteed FFB Note, AC58 | 12/7/2023 | 12/31/2042 | \$121,560,295.00 | \$5,368,513.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Long Term Debt (221,222,223,224) (Ref Page: 256) (Part Two)

| Class, Series and Coupon | Amort. Date From (f) | Amort. Date To (g) | Outstanding (h) | Interest (i) |
|--------------------------|----------------------|--------------------|------------------|-----------------|
| RUS Cushion of Credit | | | (\$4,352,925.00) | \$0.00 |
| | | | \$0.00 | \$0.00 |
| Total Acct 224 | | | \$916,135,366.00 | \$39,115,921.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Reconciliation of Reported Net Income with Taxable for Federal Income (Ref Page: 261)

| Particulars (a) | | Amount (b) |
|--|-------------------------------|------------------|
| Net Income for the Year | | \$11,734,776.00 |
| Taxable Income Not Reported on Books | | |
| Deductions Recorded on Books not Deducted for Return | | |
| | PC Bond Refunding Costs | \$31,210.00 |
| | Charitable Contributions | \$25,928.00 |
| | Non-Deductible Dues | \$10,285.00 |
| | Meals & Entertainment | \$75,067.00 |
| | Lobbying | \$52,573.00 |
| Income Recorded on Books not Included in Return | | |
| | NonSmelter Non-FAC PPA | \$11,906,035.00 |
| Deductions on Return Not Charged Against Book Income | | |
| | Loss on Disposal of Property | \$5,241,426.00 |
| | Depreciation and Amortization | (\$3,209,670.00) |
| Federal Tax net Income | | (\$2,007,952.00) |
| Show Computation of Tax | | |

Note:
 Ref. Page 261
 Show computation of Tax:
 See TAX Computation Attached

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262)

| Kind of Instruction (a) | Prev Yr. Accr - 236 (b) | Prev Yr. Prepd 165 (c) | Taxes Chrg (d) | Taxes Paid (e) | Adj (f) |
|--------------------------------|--------------------------------|-------------------------------|-----------------------|-----------------------|----------------|
| Federal Taxes: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unemployment | (\$1.00) | \$0.00 | \$5,473.00 | \$5,473.00 | \$0.00 |
| FICA | \$57,303.00 | \$0.00 | \$2,931,995.00 | \$2,917,096.00 | \$0.00 |
| Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| State/Local Taxes: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unemployment | \$0.00 | \$0.00 | \$50,878.00 | \$50,878.00 | \$0.00 |
| Sales and Use | \$66,627.00 | \$0.00 | \$1,607,964.00 | \$1,591,123.00 | \$0.00 |
| Income | \$0.00 | \$0.00 | \$601.00 | \$601.00 | \$0.00 |
| Property Ad Valorem | \$0.00 | \$0.00 | \$4,782,658.00 | \$4,188,380.00 | \$0.00 |
| Total Taxes | \$123,929.00 | \$0.00 | \$9,379,569.00 | \$8,753,551.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Taxes Accrued, Prepaid and Charged During Year (Ref Page: 262) (Part Two)

| Kind of Instruction | Bal Accr - 236 (g) | Bal Prepaid - 165 (h) | Elec 408.1 409.1 (i) | Extraordinary 409.3 | Adj to Ret. Earn 439 | Other (l) |
|---------------------|---------------------|-----------------------|----------------------|---------------------|----------------------|-----------------------|
| Federal Taxes: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unemployment | (\$1.00) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,473.00 |
| FICA | \$72,202.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,931,995.00 |
| Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| State/Local Taxes: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unemployment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50,878.00 |
| Sales and Use | \$83,468.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,607,964.00 |
| Income | \$0.00 | \$0.00 | (\$273.00) | \$0.00 | \$0.00 | \$0.00 |
| Property Ad Valorem | \$594,278.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,782,658.00 |
| Total Taxes | \$749,947.00 | \$0.00 | (\$273.00) | \$0.00 | \$0.00 | \$9,378,968.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Investment Tax Credit (255) (Ref Page: 266)

| Acct (a) | Bal Beg Yr (b) | Def. Acct (c) | Def. Amt (d) | Alloc Acct (e) | Alloc Amt (f) | Adj (g) | Bal End Yr (h) | Ave Pd of Alloc |
|---|----------------|---------------|--------------|----------------|---------------|---------|----------------|-----------------|
| Electric Utility | | | | | | | | |
| 3 percent | | | | | | | | |
| 4 percent | | | | | | | | |
| 7 percent | | | | | | | | |
| 10 percent | | | | | | | | |
| TOTAL | | | | | | | | |
| Other (List seperately and show 3, 4, 7 and 10 Percent and TOTAL) | | | | | | | | |
| Total Other | | | | | | | | |
| Total | | | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Other Deferred Credits (253) (Ref Page: 269)

| Description (a) | Balance Beg Yr (b) | Debits Acct (c) | Debit Amt (d) | Credits (e) | Balance End Yr (f) |
|--|--------------------|-----------------|----------------|-----------------|--------------------|
| DEF CAPACITY REVENUE-NEXTERA ENERGY POWER MKT LLC | \$72,689.00 | 447 | \$7,397,169.00 | \$10,382,216.00 | \$3,057,736.00 |
| TOTAL | \$72,689.00 | | \$7,397,169.00 | \$10,382,216.00 | \$3,057,736.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Income Taxes - Accelerated Amortization Property (281) (Ref Page: 272)

| Acct (a) | Balance Beg Yr (b) | Amt Acct 410.1 (c) | Amt Acct 411.1 (d) | Amt Acct 410.2 (e) | Amt Acct 411.2 (f) |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Accelerated Amortization (281) | | | | | |
| Electric | | | | | |
| Defense Facilities | | | | | |
| Pollution Control Facilities | | | | | |
| Other | | | | | |
| | | | | | |
| Total Electric | | | | | |
| Gas | | | | | |
| Defense Facilities | | | | | |
| Pollution Control Facilities | | | | | |
| Other | | | | | |
| | | | | | |
| TOTAL Gas | | | | | |
| | | | | | |
| TOTAL (281) | | | | | |
| Classification of Total | | | | | |
| Federal Income Tax | | | | | |
| State Income Tax | | | | | |
| Local Income tax | | | | | |
| Other Specify | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Income Taxes - Accelerated Amortization Property (281) (Ref Page: 272) (Part Two)

| Acct (a) | Debit Adj Acct (g) | Debit Adj Amt (h) | Credit Adj. Acct (i) | Credit Adj. Amt (j) | Balance End Yr |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|----------------|
| Accelerated Amortization (281) | | | | | |
| Electric | | | | | |
| Defense Facilities | | | | | |
| Pollution Control Facilities | | | | | |
| Other | | | | | |
| Total Electric | | | | | |
| Gas | | | | | |
| Defense Facilities | | | | | |
| Pollution Control Facilities | | | | | |
| Other | | | | | |
| TOTAL Gas | | | | | |
| TOTAL (281) | | | | | |
| Classification of Total | | | | | |
| Federal Income Tax | | | | | |
| State Income Tax | | | | | |
| Local Income tax | | | | | |
| Other Specify | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274)

| Acct (a) | Balance Beg Yr (b) | Amt Acct 410.1 (c) | Amt Acct 411.1 (d) | Amt Acct 410.2 (e) | Amt Acct 411.2 (f) |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Account 282 | | | | | |
| Electric | | | | | |
| Gas | | | | | |
| Other (Define) | | | | | |
| | | | | | |
| Total | | | | | |
| | | | | | |
| Other (specify) | | | | | |
| TOTAL Acct 282 | | | | | |
| Classification of Total | | | | | |
| Federal Income Tax | | | | | |
| State Income Tax | | | | | |
| Local Income tax | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Income Taxes - Other Property (282) (Ref Page: 274) (Part Two)

| Acct (a) | Debit Adj Acct (g) | Debit Adj Amt (h) | Credit Adj. Acct (i) | Credit Adj. Amt (j) | Balance End Yr |
|-------------------------|--------------------|-------------------|----------------------|---------------------|----------------|
| Account 282 | | | | | |
| Electric | | | | | |
| Gas | | | | | |
| Other (Define) | | | | | |
| Total | | | | | |
| Other (specify) | | | | | |
| TOTAL Acct 282 | | | | | |
| Classification of Total | | | | | |
| Federal Income Tax | | | | | |
| State Income Tax | | | | | |
| Local Income tax | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276)

| Acct (a) | Balance Beg Yr (b) | Amt Acct 410.1 (c) | Amt Acct 411.1 (d) | Amt Acct 410.2 (e) | Amt Acct 411.2 (f) |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Account 283 | | | | | |
| Electric | | | | | |
| Other | | | | | |
| Total Electric | | | | | |
| Gas | | | | | |
| Other | | | | | |
| TOTAL Gas | | | | | |
| Other (Specify) | | | | | |
| TOTAL (Acct 283) | | | | | |
| Classification of Total | | | | | |
| Federal Income Tax | | | | | |
| State Income Tax | | | | | |
| Local Income tax | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Accumulated Deferred Income Taxes - Other (283) (Ref Page: 276) (Part Two)

| Acct (a) | Debit Adj Acct (g) | Debit Adj Amt (h) | Credit Adj. Acct (i) | Credit Adj. Amt (j) | Balance End Yr |
|-------------------------|--------------------|-------------------|----------------------|---------------------|----------------|
| Account 283 | | | | | |
| Electric | | | | | |
| Other | | | | | |
| Total Electric | | | | | |
| Gas | | | | | |
| Other | | | | | |
| TOTAL Gas | | | | | |
| Other (Specify) | | | | | |
| TOTAL (Acct 283) | | | | | |
| Classification of Total | | | | | |
| Federal Income Tax | | | | | |
| State Income Tax | | | | | |
| Local Income tax | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Other Regulatory Liabilities (254) (Ref Page: 278)

| Desc and Purpose (a) | Debit Acct (b) | Debit Amount (c) | Credits (d) | Balance (e) |
|--|-----------------------|-------------------------|--------------------|--------------------|
| OTHER REG LIAB- ECONOMIC RESERVE- TRANSMISSION-RURAL | 447 | \$2,185,878.00 | \$2,598,612.00 | \$2,598,612.00 |
| OTHER REG LIAB- ECONOMIC RESERVE- TRANSMISSION-LARGE INDUSTRIAL | 447 | \$596,417.00 | \$712,650.00 | \$712,650.00 |
| OTHER REG LIAB-TIER CREDIT EXCESS | 407 | \$4,173,443.00 | \$4,966,893.00 | \$4,966,893.00 |
| OTHER REG LIAB-TIER CREDIT MIN BALANCE | N/A | \$0.00 | \$0.00 | \$12,400,000.00 |
| | | \$6,955,738.00 | \$8,278,155.00 | \$20,678,155.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operating Revenues (Ref Page: 300)

| | Other (a) | Op Rev Year (b) | Op Rev Prev Yr (c) | MWH Sold (d) | MWH Sold Prev (e) | Num Cust (f) | Num Cust Prev (g) |
|---|-----------|------------------|--------------------|--------------|-------------------|--------------|-------------------|
| Sales of Electricity | | | | | | | |
| Residential Sales (440) | | | | | | | |
| Commercial and Industrial Sales (442) | | | | | | | |
| Small (or comm.) (See Instr. 4) | | | | | | | |
| Large (or Ind) (See Instr 4) | | | | | | | |
| Public Street and Highway Lighting (444) | | | | | | | |
| Other Sales to Public Authorities (445) | | | | | | | |
| Sales to Railroads and Railways (446) | | | | | | | |
| Interdepartmental Sales (448) | | | | | | | |
| Total Sales to Ultimate Consumers | | | | | | | |
| Sales for Resale (447) | | \$474,794,349.00 | \$412,807,512.00 | 6,473,241 | 6,029,434 | 3 | 3 |
| Total Sales of Electricity | | \$474,794,349.00 | \$412,807,512.00 | 6,473,241 | 6,029,434 | 3 | 3 |
| (Less) Provision for Rate Refunds (449.1) | | | | | | | |
| Total Revenues Net of Prov. for Refunds | | \$474,794,349.00 | \$412,807,512.00 | 6,473,241 | 6,029,434 | 3 | 3 |
| Other Operating Revenues | | | | | | | |
| Forfeited Discounts (450) | | | | | | | |
| Miscellaneous Service Revenues (451) | | | | | | | |
| Sales of Water and Water Power (453) | | | | | | | |
| Rent from Electric Property (454) | | \$24,000.00 | \$24,000.00 | 0 | 0 | 0 | 0 |
| Interdepartmental Rents (455) | | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operating Revenues (Ref Page: 300)

| | Other (a) | Op Rev Year (b) | Op Rev Prev Yr (c) | MWH Sold (d) | MWH Sold Prev (e) | Num Cust (f) | Num Cust Prev (g) |
|---|-----------|------------------|--------------------|--------------|-------------------|--------------|-------------------|
| Other Electric Revenues (456) | | \$23,048,952.00 | \$20,752,627.00 | 0 | 0 | 0 | 0 |
| Total Other Operating Revenues | | \$23,072,952.00 | \$20,776,627.00 | 0 | 0 | 0 | 0 |
| Total Electric Operating Revenues | | \$497,867,301.00 | \$433,584,139.00 | 6,473,241 | 6,029,434 | 3 | 3 |
| *NOTE Line 12 Column b includes Total of unbilled Revenues | | | | | | | |
| **Note Line 12 Column d includes Total MWH relating to unbilled revenues | | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Sales of Electricity by Rate Schedules (Ref Page: 304)

| Rate Schedule (a) | MWh Sold (b) | Revenue (c) | Ave Customers (d) | KWh Sales Per Customer | Rev per KWH (f) |
|--|--------------|-------------|-------------------|------------------------|-----------------|
| All Sales of Electricity are for Resale. | 0 | \$0.00 | 0 | 0 | 0.0000 |
| Total Billed | | | | | |
| Total Unbilled Rev (see Instr 6) | | | | | |
| TOTAL | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Sales for Resale (447) (Ref Page: 310)

| Name (a) | Stat Class (b) | FERC Number (c) | Ave Mon Bill Demand (d) | Act Ave Mon NCP Demand (e) | Act Ave Mon CP Demand (f) |
|--------------------------------------|-----------------------|------------------------|--------------------------------|-----------------------------------|----------------------------------|
| Requirements Service | | | | | |
| Jackson Purchase Energy Corp | RQ | | 167 | 177 | 138 |
| Kenergy Corp | RQ | | 382 | 423 | 338 |
| Meade County Rural ECC | RQ | | 246 | 275 | 251 |
| Total RQ | | | 795 | 875 | 727 |
| Non Requirements Service | | | | | |
| KENERGY CORP | IF | | 0 | 0 | 0 |
| Southern Illinois Power Cooperative | OS | | 0 | 0 | 0 |
| Midcontinent Independent Systems Op. | OS | | 0 | 0 | 0 |
| Northeast Power | OS | | 0 | 0 | 0 |
| City of Owensboro, KY | OS | | 0 | 0 | 0 |
| City of Wayne, NE | OS | | 0 | 0 | 0 |
| City of Wakefield, NE | OS | | 0 | 0 | 0 |
| Kentucky Municipal Energy Agency | OS | | 0 | 0 | 0 |
| ADM Investor Services | OS | | 0 | 0 | 0 |
| NextEra Energy Power Marketing | OS | | 0 | 0 | 0 |
| Morgan Stanley Capital Group | OS | | 0 | 0 | 0 |
| Total Non RQ | | | 0 | 0 | 0 |
| Total | | | 795 | 875 | 727 |
| EXPORT | | | | | |
| INTRASTATE | | | | | |
| TOTAL | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Sales for Resale (447) (Ref Page: 310) (Part Two)

| Name (a) | MWH Sold (g) | Demand Chrg (h) | Energy Chrg (i) | Other Chrg (j) | Total (k) |
|--------------------------------------|---------------------|------------------------|-------------------------|-----------------------|-------------------------|
| Requirements Service | | | | | |
| Jackson Purchase Energy Corp | 908,182 | \$22,842,859.00 | \$61,402,911.00 | \$0.00 | \$84,245,770.00 |
| Kenergy Corp | 2,174,317 | \$52,324,477.00 | \$158,090,343.00 | \$0.00 | \$210,414,820.00 |
| Meade County Rural ECC | 1,189,308 | \$22,097,512.00 | \$57,688,077.00 | \$0.00 | \$79,785,589.00 |
| Total RQ | 4,271,807 | \$97,264,848.00 | \$277,181,331.00 | \$0.00 | \$374,446,179.00 |
| Non Requirements Service | | | | | |
| KENERGY CORP | 3,102 | \$0.00 | \$211,001.00 | \$0.00 | \$211,001.00 |
| Southern Illinois Power Cooperative | 76,223 | \$0.00 | \$3,797,148.00 | \$0.00 | \$3,797,148.00 |
| Midcontinent Independent Systems Op. | 633,132 | \$0.00 | \$19,245,800.00 | \$0.00 | \$19,245,800.00 |
| Northeast Power | 0 | \$0.00 | \$858,728.00 | \$0.00 | \$858,728.00 |
| City of Owensboro, KY | 781,927 | \$0.00 | \$30,426,654.00 | \$0.00 | \$30,426,654.00 |
| City of Wayne, NE | 0 | \$0.00 | \$1,948,393.00 | \$0.00 | \$1,948,393.00 |
| City of Wakefield, NE | 0 | \$0.00 | \$1,370,309.00 | \$0.00 | \$1,370,309.00 |
| Kentucky Municipal Energy Agency | 707,050 | \$0.00 | \$37,361,036.00 | \$0.00 | \$37,361,036.00 |
| ADM Investor Services | 0 | \$0.00 | (\$94,408.00) | \$0.00 | (\$94,408.00) |
| NextEra Energy Power Marketing | 0 | \$0.00 | \$5,223,509.00 | \$0.00 | \$5,223,509.00 |
| Morgan Stanley Capital Group | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Non RQ | 2,201,434 | \$0.00 | \$100,348,170.00 | \$0.00 | \$100,348,170.00 |
| Total | 6,473,241 | \$97,264,848.00 | \$377,529,501.00 | \$0.00 | \$474,794,349.00 |
| EXPORT | 0 | | | | \$0.00 |
| INTRASTATE | | | | | |
| TOTAL | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - 1. Power Production (Ref Page: 320)

| | Amount for Current Yr | Amount for Previous Yr |
|---|-----------------------|------------------------|
| POWER PRODUCTION EXPENSES | | |
| A. Steam Power Generation | | |
| Operation | | |
| Operation Supervision and Engineering (500) | \$7,463,689.00 | \$6,607,023.00 |
| Fuel (501) | \$105,785,118.00 | \$86,823,941.00 |
| Steam Expenses (502) | \$15,372,645.00 | \$14,110,539.00 |
| Steam from Other Sources (503) | | |
| (Less) Steam Transferred CR (504) | | |
| Electric Expenses (505) | \$4,783,820.00 | \$4,795,480.00 |
| Miscellaneous steam Power Expenses (506) | \$5,484,780.00 | \$5,869,442.00 |
| Rents (507) | | |
| Allowance (509) | \$20,504.00 | \$28,123.00 |
| Total Operation | \$138,910,556.00 | \$118,234,548.00 |
| Maintenance | | |
| Maintenance Supervision and Engineering (510) | \$3,435,954.00 | \$3,097,677.00 |
| Maintenance of Structures (511) | \$2,488,113.00 | \$2,937,777.00 |
| Maintenance of Boiler Plant (512) | \$15,474,818.00 | \$20,025,520.00 |
| Maintenance of Electric Plant (513) | \$9,701,019.00 | \$2,914,797.00 |
| Maintenance of Miscellaneous Steam Plant (514) | \$2,055,364.00 | \$2,434,544.00 |
| Total Maintenance | \$33,155,268.00 | \$31,410,315.00 |
| 21. Total Power Production Expenses --Steam Power | \$172,065,824.00 | \$149,644,863.00 |
| B. Nuclear Power Generation | | |
| Operations | | |
| Operation Supervision and Engineering (517) | | |
| Fuel (518) | | |
| Coolants and water (519) | | |
| Steam Expenses (520) | | |
| Steam from Other Sources (521) | | |
| (Less) Steam Transferred -- CR (522) | | |
| Electric Expenses (523) | | |
| Miscellaneous Nuclear Power Expenses (524) | | |
| Rents (525) | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - 1. Power Production (Ref Page: 320)

| | Amount for Current Yr | Amount for Previous Yr |
|--|-----------------------|------------------------|
| Total Operation | | |
| Maintenance | | |
| Maintenance Supervision and Engineering (528) | | |
| Maintenance of Structures (529) | | |
| Maintenance of Reactor Plant Equipment (530) | | |
| Maintenance of Electric Plant (531) | | |
| Maintenance of Miscellaneous Nuclear Plant (532) | | |
| Total Maintenance | | |
| 41. Total Power Production Expenses - Nuclear Power | | |
| C. Hydraulic Power Generation | | |
| Operation | | |
| Operation Supervision and Engineering (535) | | |
| Water for Power (536) | | |
| Hydraulic Expenses (537) | | |
| Electric Expenses (538) | | |
| Miscellaneous Hydraulic Power Genration Expenses (539) | | |
| Rents (540) | | |
| Total Operation | | |
| Maintenance | | |
| Maintenance of Supervision and Engineering (541) | | |
| Maintenance of Structures (542) | | |
| Maintenance of Reservoirs, Dams and Waterways (543) | | |
| Maintenance of Electric Plant (544) | | |
| Maintenance of Miscellaneous Hydraulic Plant (545) | | |
| Total Maintenance | | |
| 59. Total Power Production Expenses - Hydraulic Power | | |
| D. Other Power Generation | | |
| Operation | | |
| Operation Supervision and Engineering (546) | | |
| Fuel (547) | \$0.00 | \$1,359,710.00 |
| Generation Expenses (548) | \$40,588.00 | \$41,555.00 |
| Miscellaneous Other Power Generation Expenses (549) | \$285,399.00 | \$7,575.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - 1. Power Production (Ref Page: 320)

| | Amount for Current Yr | Amount for Previous Yr |
|---|-----------------------|------------------------|
| Rents (550) | | |
| Total Operation | \$325,987.00 | \$1,408,840.00 |
| Maintenance | | |
| Maintenance Supervision and Engineering (551) | | |
| Maintenance of Structures (552) | \$746.00 | \$658.00 |
| Maintenance of Generating and Electric Plant (553) | (\$99,020.00) | \$1,178,179.00 |
| Maintenance of Miscellaneous Other Power Generation Plant (554) | \$5,101.00 | \$4,071.00 |
| Total Maintenance | (\$93,173.00) | \$1,182,908.00 |
| Total Power Production Expenses -- Other Power | \$232,814.00 | \$2,591,748.00 |
| E. Other Power Supply Expenses | | |
| Purchased Power (555) | \$152,401,154.00 | \$103,644,088.00 |
| System Control and Load Dispatching (556) | | |
| Other Expenses (557) | (\$9,110,459.00) | \$7,608,626.00 |
| Solar Generation (558) | | |
| Wind Generation (558) | | |
| Other renewable Generation (559) | | |
| 79. Total Other Power Supply Expenses | \$143,290,695.00 | \$111,252,714.00 |
| 80. Total Power Production Expenses (Lines 21,41,59,74,79) | \$315,589,333.00 | \$263,489,325.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - Transmission and Distribution Expenses (Ref Page: 321)

| | Amount for Current Yr | Amount for Previous Yr |
|---|------------------------|------------------------|
| 2. Transmission Expenses | | |
| Operation | | |
| Operation Supervision and Engineering (560) | \$1,363,416.00 | \$1,104,146.00 |
| Load Dispatching (561) | \$4,606,397.00 | \$4,226,436.00 |
| Station Expenses (562) | \$1,840,140.00 | \$1,604,023.00 |
| Overhead Lines Expenses (563) | \$1,642,660.00 | \$1,753,649.00 |
| Underground Lines Expenses (564) | | |
| Transmission of Electricity by Others (565) | \$10,962.00 | \$16,661.00 |
| Miscellaneous Transmission Expenses (566) | \$1,036,186.00 | \$822,071.00 |
| Rents (567) | \$79,256.00 | \$116,257.00 |
| Total Operation | \$10,579,017.00 | \$9,643,243.00 |
| Maintenance | | |
| Maintenance Supervision and Engineering (568) | \$1,352,864.00 | \$1,053,809.00 |
| Maintenance of Structures (569) | \$497,231.00 | \$28,360.00 |
| Maintenance of Station Equipment (570) | \$2,326,399.00 | \$2,602,986.00 |
| Maintenance of Overhead Lines (571) | \$3,945,290.00 | \$3,895,183.00 |
| Maintenance of Underground Lines (572) | | |
| Maintenance of Miscellaneous Transmission Plant (573) | \$1,601,972.00 | \$1,874,333.00 |
| Operation (577) | | |
| Maintenance (578) | | |
| Total Maintenance | \$9,723,756.00 | \$9,454,671.00 |
| 100. Total Transmission Expenses | \$20,302,773.00 | \$19,097,914.00 |
| 3. Distribution Expenses | | |
| Operation | | |
| Operation Supervision and Engineering (580) | | |
| Load Dispatching (581) | | |
| Station Expenses (582) | | |
| Overhead Line Expenses (583) | | |
| Underground Line Expenses (584) | | |
| Street Lighting and signal System Expenses (585) | | |
| Meter Expenses (586) | | |
| Customer Installations Expenses (587) | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - Transmission and Distribution Expenses (Ref Page: 321)

| | Amount for Current Yr | Amount for Previous Yr |
|---|-----------------------|------------------------|
| Miscellaneous Expenses (588) | | |
| Rents (589) | | |
| Total Operation | | |
| Maintenance | | |
| Maintenance Supervision and Engineering (590) | | |
| Maintenance of Structures (591) | | |
| Maintenance of Station Equipment (592) | | |
| Maintenance of Overhead Lines (593) | | |
| Maintenance of Underground Lines (594) | | |
| Maintenance of Line Transformers (595) | | |
| Maintenance of Street Lighting and Signal Systems (596) | | |
| Maintenance of Meters (597) | | |
| Maintenance of Miscellaneous Distribution Plant (598) | | |
| Total Maintenance | | |
| 126. Total Distribution Expenses | | |

Note:

Ref. Page 321

Load Dispatching (561) includes the account Market Facilitation, Monitoring and Compliance Serv. (575) in the amount of \$995,653.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - Customer, Sales and Administrative Expenses (Ref Page: 321)

| | Amount for Current Yr | Amount for Previous Yr |
|---|-----------------------|------------------------|
| 4. Customer Accounts Expenses | | |
| Operation | | |
| Supervision (901) | | |
| Meter Reading Expenses (902) | | |
| Customer Records and Collection Expenses (903) | | |
| Uncollectible Accounts (904) | \$0.00 | \$0.00 |
| Miscellaneous Customer Accounts Expenses (905) | | |
| 134. Total Customer Accounts Expenses | \$0.00 | |
| 5. Customer Service and Informational Expenses | | |
| Operation | | |
| Supervision (907) | | |
| Customer Assistance Expenses (908) | \$692,856.00 | \$525,266.00 |
| Information and Instructional Expenses (909) | \$3,404.00 | \$2,500.00 |
| Miscellaneous Customer Service and Information Expenses (910) | | |
| 141. Total Cust. Service and Informational Exp | \$696,260.00 | \$527,766.00 |
| 6. Sales Expenses | | |
| Operation | | |
| Supervision (911) | | |
| Demonstrating and selling Expenses (912) | | |
| Advertising Expenses (913) | \$20,600.00 | \$209,869.00 |
| Miscellaneous Sales Expenses (916) | | |
| 148. Total Sales Expenses | \$20,600.00 | \$209,869.00 |
| 7. Administrative and General Expenses | | |
| Operation | | |
| Administrative and General Salaries (920) | \$16,479,525.00 | \$18,468,841.00 |
| Office Supplies and Expenses (921) | \$6,249,789.00 | \$8,696,334.00 |
| (Less) Administrative Expenses Transferred--CR (922) | | |
| Outside Services Employed (923) | \$1,401,681.00 | \$1,336,691.00 |
| Property Insurance (924) | | |
| Injuries and Damages (925) | \$312,537.00 | \$310,029.00 |
| Employee Pensions and Benefits (926) | \$210,517.00 | \$130,619.00 |
| Franchise requirements (927) | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Operation and Maintenance Expenses - Customer, Sales and Administrative Expenses (Ref Page: 321)

| | Amount for Current Yr | Amount for Previous Yr |
|--|-------------------------|-------------------------|
| Regulatory Commission Expenses (928) | \$643,785.00 | \$1,129,857.00 |
| (Less) Duplicate Charges -- CR (929) | | |
| General Advertising Expenses (930.1) | \$1,000.00 | \$62,450.00 |
| Miscellaneous General Expenses (930.2) | \$2,129,876.00 | \$2,129,726.00 |
| Rents (931) | \$1,933.00 | \$1,933.00 |
| Total Operation | \$27,430,643.00 | \$32,266,480.00 |
| Maintenance | | |
| Maintenance of General Plant (935) | \$5,608,942.00 | \$269,506.00 |
| 168. Total Administrative and General Expenses | \$33,039,585.00 | \$32,535,986.00 |
| Total Electric Operation and Maintenance (80,100,126,134,141,148,168) | \$369,648,551.00 | \$315,860,860.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Purchased Power (555) (Ref Page: 326)

| Name (a) | Stat Class (b) | FERC Rate (c) | Avg Bill Demd (d) | Avg NCPII (e) | Avg CP Demd (f) | MWH Purch (g) |
|---|----------------|---------------|-------------------|---------------|-----------------|------------------|
| Southern Illinois Power Cooperative | OS | 0 | 0 | 0 | 0 | 292,708 |
| AEP Energy Partners | OS | 0 | 0 | 0 | 0 | 0 |
| Dynergy Marketing & Trade LLC | OS | 0 | 0 | 0 | 0 | 0 |
| Kentucky National Guard | OS | 0 | 0 | 0 | 0 | 76 |
| Macquarie Energy | OS | 0 | 0 | 0 | 0 | 0 |
| Midcontinent Independent System Ops. | OS | 0 | 0 | 0 | 0 | 2,568,694 |
| Morgan Stanley Capital Group | OS | 0 | 0 | 0 | 0 | 0 |
| NextEra Energy Power Marketing | OS | 0 | 0 | 0 | 0 | 0 |
| PJM Interconnection | OS | 0 | 0 | 0 | 0 | 0 |
| Southeastern Power Administration | LF | 178 | 137 | 110 | 110 | 276,454 |
| Southern Star | OS | 0 | 0 | 0 | 0 | 693 |
| Unbridled Solar | OS | 0 | 0 | 0 | 0 | 311,763 |
| Hoosier Energy Rural Electric Cooperative | OS | 0 | 0 | 0 | 0 | 0 |
| 3 Degrees Group, Inc. | OS | 0 | 0 | 0 | 0 | 0 |
| ACT Commodities Inc. | OS | 0 | 0 | 0 | 0 | 0 |
| Carbon Solutions Group LLC | OS | 0 | 0 | 0 | 0 | 0 |
| Center Point Energy | OS | 0 | 0 | 0 | 0 | 0 |
| Duke Energy Corporation | OS | 0 | 0 | 0 | 0 | 0 |
| Great River Energy | OS | 0 | 0 | 0 | 0 | 0 |
| Harrison Renewable Energy LLC | OS | 0 | 0 | 0 | 0 | 0 |
| McCracken County Board of Education | OS | 0 | 0 | 0 | 0 | 131 |
| STX Commodities LLC | OS | 0 | 0 | 0 | 0 | 0 |
| TOTAL | | | | | | 3,450,519 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Purchased Power (555) (Ref Page: 326) (Part Two)

| Name (a) | MWH Rcvd (h) | MWH Del (i) | Demand Chrg (j) | Energy Chrg (k) | Other Chrg (l) | Total |
|---|---------------------|--------------------|------------------------|-------------------------|-----------------------|-------------------------|
| Southern Illinois Power Cooperative | 0 | 0 | \$0.00 | \$12,205,470.00 | \$0.00 | \$12,205,470.00 |
| AEP Energy Partners | 0 | 0 | \$0.00 | \$5,272,170.00 | \$0.00 | \$5,272,170.00 |
| Dynergy Marketing & Trade LLC | 0 | 0 | \$0.00 | \$1,189,674.00 | \$0.00 | \$1,189,674.00 |
| Kentucky National Guard | 0 | 0 | \$0.00 | \$2,461.00 | \$0.00 | \$2,461.00 |
| Macquarie Energy | 0 | 0 | \$0.00 | \$10,429,350.00 | \$0.00 | \$10,429,350.00 |
| Midcontinent Independent System Ops. | 0 | 0 | \$0.00 | \$73,029,853.00 | \$0.00 | \$73,029,853.00 |
| Morgan Stanley Capital Group | 0 | 0 | \$0.00 | \$25,953,450.00 | \$0.00 | \$25,953,450.00 |
| NextEra Energy Power Marketing | 0 | 0 | \$0.00 | \$3,211,260.00 | \$0.00 | \$3,211,260.00 |
| PJM Interconnection | 0 | 0 | \$0.00 | \$651.00 | \$0.00 | \$651.00 |
| Southeastern Power Administration | 0 | 0 | \$0.00 | \$8,909,992.00 | \$0.00 | \$8,909,992.00 |
| Southern Star | 0 | 0 | \$0.00 | \$27,788.00 | \$0.00 | \$27,788.00 |
| Unbridled Solar | 0 | 0 | \$0.00 | \$11,706,413.00 | \$0.00 | \$11,706,413.00 |
| Hoosier Energy Rural Electric Cooperative | 0 | 0 | \$0.00 | (\$33,811.00) | \$0.00 | (\$33,811.00) |
| 3 Degrees Group, Inc. | 0 | 0 | \$0.00 | (\$21,000.00) | \$0.00 | (\$21,000.00) |
| ACT Commodities Inc. | 0 | 0 | \$0.00 | (\$4,000.00) | \$0.00 | (\$4,000.00) |
| Carbon Solutions Group LLC | 0 | 0 | \$0.00 | (\$442,551.00) | \$0.00 | (\$442,551.00) |
| Center Point Energy | 0 | 0 | \$0.00 | \$157,850.00 | \$0.00 | \$157,850.00 |
| Duke Energy Corporation | 0 | 0 | \$0.00 | \$1,317,500.00 | \$0.00 | \$1,317,500.00 |
| Great River Energy | 0 | 0 | \$0.00 | \$124,000.00 | \$0.00 | \$124,000.00 |
| Harrison Renewable Energy LLC | 0 | 0 | \$0.00 | (\$89,799.00) | \$0.00 | (\$89,799.00) |
| McCracken County Board of Education | 0 | 0 | \$0.00 | \$4,117.00 | \$0.00 | \$4,117.00 |
| STX Commodities LLC | 0 | 0 | \$0.00 | (\$549,684.00) | \$0.00 | (\$549,684.00) |
| TOTAL | 0 | 0 | \$0.00 | \$152,401,154.00 | \$0.00 | \$152,401,154.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Purchased Power (555) (Ref Page: 326) (Part Two) - NOTES

Note:

Ref. Page 326 - Southeastern Power Administration

The contract with Southeastern Power Administration (SEPA) shall continue in effect until terminated on June 30 of any year, by Big Rivers, upon written notice to SEPA of not less than 37 months in advance of the date of termination, or by SEPA upon written notice to Big Rivers of not less than 36 months in advance of termination.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission of Electricity for Others (456) (Ref Page: 328)

| Line | Payment by (a) | Energy Received From (b) | Energy Delivered to (c) | Classification (d) |
|------|--|--------------------------|--|--------------------|
| 1 | Big Rivers Power Supply | | Midcontinent ISO | LF |
| 2 | Henderson Municipal Power & Light (HMPL) | SEPA | Henderson Municipal Power & Light (HMPL) | OS |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission of Electricity for Others (456) pg 2 (Ref Page: 329)

| Line | Ferc Rate Schedule | Point of Receipt (f) | Point of Delivery (g) | Billing Demand MW | MWh Received (i) | MWh Delivered (j) |
|--------------|--------------------|-----------------------|-----------------------|-------------------|------------------|-------------------|
| 1 | | Midcontinent ISO Ties | Midcontinent ISO Ties | 0 | 0 | 0 |
| 2 | | Barkley/Paradise | HMP&L Ties | 0 | 16,704 | 16,704 |
| Total | | | | 0 | 16,704 | 16,704 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission of Electricity for Others (456) pg 3 (Ref Page: 330)

| Line | Demand (k) | Energy (l) | Other (m) | Total (n) |
|-------|-----------------|------------|-----------|-----------------|
| 1 | \$22,974,952.00 | \$0.00 | \$0.00 | \$22,974,952.00 |
| 2 | \$25,056.00 | \$0.00 | \$0.00 | \$25,056.00 |
| Total | \$23,000,008.00 | \$0.00 | \$0.00 | \$23,000,008.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission of Electricity by Others (565) (Ref Page: 332)

| Name (a) | MWH Received (b) | MWH Delivered (c) | Demand Charges (d) | Energy Charges (e) | Other Charges (f) | Total Cost (g) |
|---------------------------|-------------------------|--------------------------|---------------------------|---------------------------|--------------------------|-----------------------|
| Kentucky Utilities | 1,774 | 1,774 | \$9,947.00 | \$0.00 | \$0.00 | \$9,947.00 |
| Louisville Gas & Electric | 549 | 549 | \$3,124.00 | \$0.00 | \$0.00 | \$3,124.00 |
| Midcontinent ISO | 0 | 0 | \$0.00 | \$0.00 | (\$2,110.00) | (\$2,110.00) |
| Total | 2,323 | 2,323 | \$13,071.00 | \$0.00 | (\$2,110.00) | \$10,961.00 |

Note:

Ref. Page 332 - Midcontinent ISO

Midcontinent ISO (MISO) charges each of its participants for a portion of the total cost of all participants' transmission system upgrades. The cost for these transmission system upgrades charged to Big Rivers is booked to account 565. There are no MWH received or delivered associated with these costs.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Miscellaneous General Expenses 930.2 Electric (Ref Page: 335)

| Purpose | Recipient | Amount |
|--|-------------------------------------|-----------------------|
| Industry Association Dues | | \$437,018.00 |
| Nuclear Power Research Expenses | | |
| Other Experimental and general Research Expenses | | |
| Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding securities of the Respondent | | |
| Other Expenses (List items of \$5000 or more in this column showing the Purpose, Recipient and amount of such items. | | |
| Group amounts of less than \$5000 by classes if the number of items so grouped is shown. | | |
| Debt Expense/Bank Services | NRUCFC | \$324,167.00 |
| Debt Expense/Bank Services | Standard and Poor's | \$30,000.00 |
| Debt Expense/Bank Services | Fitch Inc. | \$30,000.00 |
| Debt Expense/Bank Services | US Bank, NA | \$15,050.00 |
| Directors Fees and Expenses | Directors | \$314,114.00 |
| General Plant Property Tax | State of KY and Local Tax Districts | \$860,796.00 |
| Insurance | EM Ford and Company | \$118,721.00 |
| Misc Expense | 1 Item | \$10.00 |
| TOTAL | | \$2,129,876.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Depreciation and Amortization of Electric Plant (Ref Page: 336)

| | Dep Exp 403 (b) | Dep Exp Asset Retirement | Amort 404 (d) | Amort 405 (e) | Total (f) |
|---|------------------------|---------------------------------|----------------------|----------------------|------------------------|
| Intangible Plant | \$0.00 | \$0.00 | \$0.00 | \$160,856.00 | \$160,856.00 |
| Steam Product Plant | \$36,651,368.00 | \$0.00 | \$0.00 | \$0.00 | \$36,651,368.00 |
| Nuclear Production Plant | | | | | |
| Hydraulic Production Plant -- Conventional | | | | | |
| Hydraulic Production Plant -- Pumped Storage | | | | | |
| Other Production Plant | \$187,841.00 | \$0.00 | \$0.00 | \$0.00 | \$187,841.00 |
| Transmission Plant | \$9,161,218.00 | \$0.00 | \$160,452.00 | \$0.00 | \$9,321,670.00 |
| Distribution Plant | | | | | |
| General Plant | \$5,668,671.00 | \$0.00 | \$0.00 | \$0.00 | \$5,668,671.00 |
| Common Plant -- Electric | | | | | |
| Total | \$51,669,098.00 | \$0.00 | \$160,452.00 | \$160,856.00 | \$51,990,406.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Regulatory Commission Expenses (Ref Page: 350)

| Description (a) | Assessed By Reg. Comm | Expenses of Util (c) | Total Current Yr (d) | Def. 182.3 Beg. Yr (e) | Exp Charged Dept (f) |
|--|-----------------------|----------------------|----------------------|------------------------|----------------------|
| KPSC Case No. 2023-00312 | \$0.00 | \$418.00 | \$418.00 | \$0.00 | Electric |
| Assessment for Maintenance of KPSC KRS 278.130 | \$643,367.00 | \$0.00 | \$643,367.00 | \$0.00 | Electric |
| Total | \$643,367.00 | \$418.00 | \$643,785.00 | \$0.00 | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Regulatory Commission Expenses (Ref Page: 350) (Part Two)

| Description (a) | Exp Charged Acct (g) | Exp Charged Amt (h) | Def to 182.3 (i) | Contra Acct (j) | Amort Amount (k) | Amort Def 182.3 End Yr (l) |
|--|----------------------|---------------------|------------------|-----------------|------------------|----------------------------|
| KPSC Case No. 2023-00312 | 928 | \$418.00 | \$0.00 | 0 | \$0.00 | \$0.00 |
| Assessment for Maintenance of KPSC KRS 278.130 | 928 | \$643,367.00 | \$0.00 | 0 | \$0.00 | \$0.00 |
| Total | | \$643,785.00 | \$0.00 | | \$0.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Research Development and Demonstration Activities (Ref Page: 352)

| Classification (a) | Description (b) | Costs Internal (c) | Costs External (d) | Acct (e) | Amt Charged (f) | Unamort Accum (g) |
|--------------------------------|---|---------------------------|---------------------------|-----------------|------------------------|--------------------------|
| B.External 4.Support to Others | National Renewables Cooperative Org. | \$0.00 | \$47,700.00 | 930.2 | \$47,700.00 | \$0.00 |
| B.External 4.Support to Others | National Rural Electric Cooperative Association | \$0.00 | \$24,731.00 | 930.2 | \$24,731.00 | \$0.00 |
| Total | | | | | \$72,431.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Distribution of Salaries and Wages - Electric (Ref Page: 354)

| Specify | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d) |
|---|--------------------|--------------------------|-----------------|
| Electric | | | |
| Operation | | | |
| 3. Production | \$14,199,156.00 | | |
| 4. Transmission | \$2,697,359.00 | | |
| 5. Distribution | | | |
| 6. Customer Accounts | \$483,119.00 | | |
| 7. Customer Service and Informational | | | |
| 8. Sales | | | |
| 9. Administrative and General | \$11,291,835.00 | | |
| 10. Total Operation | \$28,671,469.00 | | |
| Maintenance | | | |
| 12. Production | \$8,269,134.00 | | |
| 13. Transmission | \$4,374,171.00 | | |
| 14. Distribution | | | |
| 15. Administrative and General | \$1,831,920.00 | | |
| 16. Total Maint | \$14,475,225.00 | | |
| 17. Total Operation and Maintenance | | | |
| 18. Total Production (Lines 3 and 12) | \$22,468,290.00 | | |
| 19. Total Transmission (Lines 4 and 13) | \$7,071,530.00 | | |
| 20. Total Distribution (Lines 5 and 14) | | | |
| 21. Customer Accounts (Transcribe from Line 6) | \$483,119.00 | | |
| 22. Customer Service and Informational (Transcribe from Line 7) | | | |
| 23. Sales (Transcribe from Line 8) | | | |
| 24. Administrative and General(Lines 9 and 15) | \$13,123,755.00 | | |
| 25. Total Oper. and Maint. (Lines 18-24) | \$43,146,694.00 | \$0.00 | \$43,146,694.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Distribution of Salaries and Wages - Gas (Ref Page: 354)

| Specify | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d) |
|--|--------------------|--------------------------|-----------|
| Gas | | | |
| Operation | | | |
| 28. Production -- Manufactured Gas | | | |
| 29. Production -- Nat. Gas (Including Expl and Dev.) | | | |
| 30. Other Gas Supply | | | |
| 31. Storage, LNG Terminaling and Processing | | | |
| 32. Transmission | | | |
| 33. Distribution | | | |
| 34. Customer Accounts | | | |
| 35. Customer Service and Informational | | | |
| 36. Sales | | | |
| 37. Administrative and General | | | |
| 38. Total Operation | | | |
| Maintenance | | | |
| 40. Production -- Manufactured Gas | | | |
| 41. Production -- Natural Gas | | | |
| 42. Other Gas Supply | | | |
| 43. Storage, LNG Terminaling and Processing | | | |
| 44. Transmission | | | |
| 45. Distribution | | | |
| 46. Administrative and General | | | |
| 47. Total Maint | | | |
| 48. Total Operation and Maintenance | | | |
| 49. Total Production -- Manufactured Gas (Lines 28 and 40) | | | |
| 50. Total Production -- Natural Gas (Lines 29 and 41) | | | |
| 51. Total Other Gas Supply (Lines 30 and 42) | | | |
| 52. Total Storage LNG Terminaling and Processing (Lines 31 and 43) | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Distribution of Salaries and Wages - Gas (Ref Page: 354)

| Specify | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d) |
|---|--------------------|--------------------------|-----------------|
| 53. Total Transmission (Lines 32 and 44) | | | |
| 54. Total Distribution (Lines 33 and 45) | | | |
| 55. Customer Accounts (Transcribe Line 34) | | | |
| 56. Customer Service and Informational (Transcribe Line 35) | | | |
| 57. Sales (Transcribe Line 36) | | | |
| 58. Total Administrative and General (Lines 37 and 46) | | | |
| 59. Total Operation and Maintenance | | | |
| 60. Other Utility Departments | | | |
| 61. Operation and Maintenance | | | |
| 62. Total All Utility Dept (25,59,61) | \$43,146,694.00 | \$0.00 | \$43,146,694.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Distribution of Salaries and Wages - Utility Plant (Ref Page: 355)

| Specify | Direct Payroll (b) | Alloc Clearing Accts (c) | Total (d) |
|--|--------------------|--------------------------|-----------------|
| Utility Plant | | | |
| Construction (By Utility Departments) | | | |
| 65. Electric Plant | \$1,132,196.00 | \$0.00 | \$1,132,196.00 |
| 66. Gas Plant | | | |
| 67. Other | | | |
| 68. Total Construction | \$1,132,196.00 | \$0.00 | \$1,132,196.00 |
| 69. Plant Removal (By Utility Departments) | | | |
| 70. Electric Plant | | | |
| 71. Gas Plant | | | |
| 72. Other | | | |
| 73. Total Plant Removal | | | |
| 74. Other Accounts | | | |
| Accounts Receivable | \$303,436.00 | \$0.00 | \$303,436.00 |
| Clearing | \$55,593.00 | (\$359,029.00) | (\$303,436.00) |
| 95. Total Other Accounts | \$359,029.00 | (\$359,029.00) | \$0.00 |
| 96. Total Salaries and Wages | \$44,637,919.00 | (\$359,029.00) | \$44,278,890.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Electric Energy Account (Ref Page: 401)

| | MW Hours |
|--|-----------|
| Sources of Energy | |
| Generation (Excluding Station Use:) | |
| Steam | 3,051,026 |
| Nuclear | |
| Hydro--Conventional | |
| Hydro--Pumped Storage | |
| Other | 0 |
| (Less) Energy for Pumping | |
| Net Generation | 3,051,026 |
| Purchases | 3,450,519 |
| Power Exchanges | |
| Received | 5,480,218 |
| Delivered | 5,381,743 |
| Net Exchanges (line 12 - Line 13) | 98,475 |
| Transmission for Other | |
| Received | 16,704 |
| Delivered | 16,704 |
| Net Transmission for Other (Line 16-17) | 0 |
| Transmission by Other Losses | |
| Total (Lines 9,10,14,18 and 19) | 6,600,020 |
| Disposition of Energy | |
| Sales to Ultimate Consumers (including Interdepartmental Sales) | |
| Requirements Sales for Resale (See Instruction 4 pg 311) | 4,271,807 |
| Non-Requirements Sales for Resale (See Instruction 4 pg 311) | 2,201,434 |
| Energy furnished without Charge | |
| Energy Used by the Company (Electric Dept Only, excluding Station Use) | 989 |
| Total Energy Losses | |
| Total (Lines 22 thru 27) | 6,474,230 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Monthly Peaks and Output (Ref Page: 401)

| | Total Mon Energy (b) | Mon Non-Req. Sales for | Mon Peak MW (d) | Peak Day of Mon (e) | Peak Hour (f) |
|--------------|-----------------------------|-------------------------------|------------------------|----------------------------|----------------------|
| January | 646,792 | 223,616 | 815 | 22 | 8 |
| February | 538,163 | 176,124 | 783 | 21 | 8 |
| March | 499,006 | 174,963 | 650 | 5 | 21 |
| April | 509,898 | 193,601 | 613 | 28 | 21 |
| May | 524,662 | 194,887 | 635 | 19 | 17 |
| June | 555,508 | 168,698 | 772 | 21 | 17 |
| July | 635,094 | 204,832 | 779 | 29 | 17 |
| August | 588,629 | 187,980 | 781 | 15 | 16 |
| September | 548,629 | 199,263 | 747 | 16 | 16 |
| October | 490,013 | 157,930 | 599 | 4 | 17 |
| November | 498,156 | 151,163 | 667 | 10 | 22 |
| December | 565,470 | 168,377 | 755 | 15 | 6 |
| Total | 6,600,020 | 2,201,434 | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - Part One Plant Info (Ref Page: 402)

| Plant | |
|---|--------------|
| Please enter the information regarding each plant corresponding to the column intended for pg 402 | |
| Col b - Plant name | Green |
| Kind of Plant (internal comb, gas turb, nuclear) | Steam |
| Type of Constr (conventional, outdoor, boiler, etc) | Semi-Outdoor |
| Col c - Plant name | Wilson |
| Kind of Plant (internal comb, gas turb, nuclear) | Steam |
| Type of Constr (conventional, outdoor, boiler, etc) | Indoor |
| Col d - Plant name | Coleman |
| Kind of Plant (internal comb, gas turb, nuclear) | Steam |
| Type of Constr (conventional, outdoor, boiler, etc) | Outdoor |
| Col e - Plant name | |
| Kind of Plant (internal comb, gas turb, nuclear) | |
| Type of Constr (conventional, outdoor, boiler, etc) | |
| Col f - Plant name | |
| Kind of Plant (internal comb, gas turb, nuclear) | |
| Type of Constr (conventional, outdoor, boiler, etc) | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - Part Two (Lines 3-33) (Ref Page: 402)

| | b | c | d | e | f |
|---|-------------|---------------|------------|---|---|
| Year Originally Constructed | 1,979 | 1,986 | 1,969 | 0 | 0 |
| Year Last Unit was Installed | 1,981 | 1,986 | 1,972 | 0 | 0 |
| Total Installed Cap (Max Gen name Plate Ratings MW) | 484 | 440 | 480 | 0 | 0 |
| Net Peak Demand on Plant - MW (60 minutes) | 435 | 418 | 0 | 0 | 0 |
| Plant Hours Connected to Load | 6,182 | 6,689 | 0 | 0 | 0 |
| Net Continuous Plant Capability (MW) | 454 | 417 | 443 | 0 | 0 |
| When Not Limited by Condenser Water | 454 | 417 | 443 | 0 | 0 |
| When Limited by Condenser Water | 0 | 0 | 0 | 0 | 0 |
| Average Number of Employees | 51 | 116 | 0 | 0 | 0 |
| Net Generation, Exclusive of Plant Use - KWh | 713,488,929 | 2,337,536,874 | 0 | 0 | 0 |
| Cost of Plant: | | | | | |
| Land and Land Rights | 1,110,712 | 2,218,858 | 0 | 0 | 0 |
| Structures and Improvements | 28,222,116 | 74,781,901 | 0 | 0 | 0 |
| Equipment Costs | 296,253,680 | 1,065,120,531 | 0 | 0 | 0 |
| Asset Retirement Costs | 20,079,729 | 13,191,136 | 42,573,404 | 0 | 0 |
| Total Cost | 345,666,237 | 1,155,312,426 | 42,573,404 | 0 | 0 |
| Cost per KW of Installed Capacity (line 5) | 714 | 2,626 | 89 | 0 | 0 |
| Production Expenses: | | | | | |
| Oper, Supv and Engr | 3,017,514 | 3,736,809 | 0 | 0 | 0 |
| Fuel | 35,915,136 | 69,749,574 | 0 | 0 | 0 |
| Coolants and Water (Nuclear only) | 0 | 0 | 0 | 0 | 0 |
| Steam Expenses | 3,338,150 | 12,020,310 | 0 | 0 | 0 |
| Steam from Other Sources | 0 | 0 | 0 | 0 | 0 |
| Steam Transferred (Cr) | 0 | 0 | 0 | 0 | 0 |
| Electric Expenses | 2,071,011 | 2,712,810 | 0 | 0 | 0 |
| Misc Steam (or Nuclear) Power Expenses | 2,113,824 | 3,297,023 | 0 | 0 | 0 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - Part Two (Lines 3-33) (Ref Page: 402)

| | b | c | d | e | f |
|--|------------|-------------|----------|----------|----------|
| Rents | 0 | 0 | 0 | 0 | 0 |
| Allowances | 6,251 | 14,253 | 0 | 0 | 0 |
| Maintenance Supervision and Engineering | 639,178 | 2,341,114 | 0 | 0 | 0 |
| Maintenance of Structures | 1,287,344 | 1,200,769 | 0 | 0 | 0 |
| Maintenance of Boiler (or reactor) Plant | 2,560,715 | 12,911,549 | 0 | 0 | 0 |
| Maintenance of Electric Plant | 6,764,666 | 2,936,353 | 0 | 0 | 0 |
| Maintenance of Misc Steam (or Nuclear) Plant | 459,375 | 1,595,989 | 0 | 0 | 0 |
| Total Production Expenses | 58,173,164 | 112,516,553 | 0 | 0 | 0 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - Part Two (Line 34) (Ref Page: 402)

| | b | c | d | e | f |
|----------------------|--------|--------|--------|--------|--------|
| Expenses per Net KWh | 0.0815 | 0.0481 | 0.0000 | 0.0000 | 0.0000 |

Note:

Ref. Page 402

Expenses per KWh - Column (d)

The Coleman plant was retired effective September 30, 2020, and Big Rivers' utility plant assets associated with Coleman were retired.

The utility plant assets associated with Coleman are related to closure of the Coleman ash ponds.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - Part Three (Lines 35-43) (Ref Page: 402)

| | Coal -Tons | Oil - Barrel | Gas - MCF | Nuclear - Indicate | Nuclear Unit |
|---|----------------|------------------|----------------|--------------------|--------------|
| Column b | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | 0.0000 | 0.00000000 | 9,033,049.0000 | 0.0000 | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | 0.0000 | 0.00000000 | 100,000.0000 | 0.0000 | 0 |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | 0.0000 | 0.00000000 | 3.9760 | 0.0000 | |
| Average Cost of Fuel per Unit Burned | 0.0000 | 0.00000000 | 3.9760 | 0.0000 | |
| Average Cost of Fuel Burned per Million BTU | 0.0000 | 0.00000000 | 3.9760 | 0.0000 | |
| Average Cost of Fuel Burned per KWh Net Gen | 0.0000 | 0.00000000 | 0.0503 | 0.0000 | |
| Average BTU per KWh Net Generation | 0.0000 | 0.00000000 | 12.6604 | 0.0000 | |
| Column c | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | 1,161,194.8000 | 31,371.53310000 | 0.0000 | 0.0000 | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | 11,447.7946 | 138,000.00000000 | 0.0000 | 0.0000 | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | 54.0574 | 99.40920000 | 0.0000 | 0.0000 | |
| Average Cost of Fuel per Unit Burned | 52.9831 | 100.39550000 | 0.0000 | 0.0000 | |
| Average Cost of Fuel Burned per Million BTU | 2.3141 | 17.32150000 | 0.0000 | 0.0000 | |
| Average Cost of Fuel Burned per KWh Net Gen | 0.0263 | 0.00130000 | 0.0000 | 0.0000 | |
| Average BTU per KWh Net Generation | 11,373.6128 | 77.78680000 | 0.0000 | 0.0000 | |
| Column d | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - Part Three (Lines 35-43) (Ref Page: 402)

| | Coal -Tons | Oil - Barrel | Gas - MCF | Nuclear - Indicate | Nuclear Unit |
|---|------------|--------------|-----------|--------------------|--------------|
| Average Cost of Fuel per Unit Burned | | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | | |
| Average BTU per KWh Net Generation | | | | | |
| Column e | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | | |
| Average Cost of Fuel per Unit Burned | | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | | |
| Average BTU per KWh Net Generation | | | | | |
| Column f | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | | |
| Average Cost of Fuel per Unit Burned | | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | | |
| Average BTU per KWh Net Generation | | | | | |

Steam-Electric Generating Plant Statistics - Part Three (Lines 35-43) (Ref Page: 402) - NOTES

Note:

Ref. Page 402 Column (b)

The Green Station units were converted from coal to natural gas in 2022.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - pg two - Part One Plant Info (Ref Page: 402)

| Plant | |
|---|--------------------|
| Please enter the information regarding each plant corresponding to the column intended for pg 402 | |
| Col b - Plant name | Reid |
| Kind of Plant (internal comb, gas turb, nuclear) | Combustion Turbine |
| Type of Constr (conventional, outdoor, boiler, etc) | |
| Col c - Plant name | |
| Kind of Plant (internal comb, gas turb, nuclear) | |
| Type of Constr (conventional, outdoor, boiler, etc) | |
| Col d - Plant name | |
| Kind of Plant (internal comb, gas turb, nuclear) | |
| Type of Constr (conventional, outdoor, boiler, etc) | |
| Col e - Plant name | |
| Kind of Plant (internal comb, gas turb, nuclear) | |
| Type of Constr (conventional, outdoor, boiler, etc) | |
| Col f - Plant name | |
| Kind of Plant (internal comb, gas turb, nuclear) | |
| Type of Constr (conventional, outdoor, boiler, etc) | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - pg two - Part Two (Lines 3-33) (Ref Page: 402)

| | b | c | d | e | f |
|---|---------|---|---|---|---|
| Year Originally Constructed | 1,976 | 0 | 0 | 0 | 0 |
| Year Last Unit was Installed | 1,976 | 0 | 0 | 0 | 0 |
| Total Installed Cap (Max Gen name Plate Ratings MW) | 72 | 0 | 0 | 0 | 0 |
| Net Peak Demand on Plant - MW (60 minutes) | 0 | 0 | 0 | 0 | 0 |
| Plant Hours Connected to Load | 0 | 0 | 0 | 0 | 0 |
| Net Continuous Plant Capability (MW) | 65 | 0 | 0 | 0 | 0 |
| When Not Limited by Condenser Water | 65 | 0 | 0 | 0 | 0 |
| When Limited by Condenser Water | 0 | 0 | 0 | 0 | 0 |
| Average Number of Employees | 0 | 0 | 0 | 0 | 0 |
| Net Generation, Exclusive of Plant Use - KWh | 0 | 0 | 0 | 0 | 0 |
| Cost of Plant: | | | | | |
| Land and Land Rights | 0 | 0 | 0 | 0 | 0 |
| Structures and Improvements | 18,909 | 0 | 0 | 0 | 0 |
| Equipment Costs | 159,314 | 0 | 0 | 0 | 0 |
| Asset Retirement Costs | 0 | 0 | 0 | 0 | 0 |
| Total Cost | 178,223 | 0 | 0 | 0 | 0 |
| Cost per KW of Installed Capacity (line 5) | 2 | 0 | 0 | 0 | 0 |
| Production Expenses: | | | | | |
| Oper, Supv and Engr | 0 | 0 | 0 | 0 | 0 |
| Fuel | 0 | 0 | 0 | 0 | 0 |
| Coolants and Water (Nuclear only) | 0 | 0 | 0 | 0 | 0 |
| Steam Expenses | 0 | 0 | 0 | 0 | 0 |
| Steam from Other Sources | 0 | 0 | 0 | 0 | 0 |
| Steam Transferred (Cr) | 0 | 0 | 0 | 0 | 0 |
| Electric Expenses | 40,048 | 0 | 0 | 0 | 0 |
| Misc Steam (or Nuclear) Power Expenses | 285,399 | 0 | 0 | 0 | 0 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - pg two - Part Two (Lines 3-33) (Ref Page: 402)

| | b | c | d | e | f |
|--|---------|---|---|---|---|
| Rents | 0 | 0 | 0 | 0 | 0 |
| Allowances | 0 | 0 | 0 | 0 | 0 |
| Maintenance Supervision and Engineering | 0 | 0 | 0 | 0 | 0 |
| Maintenance of Structures | 746 | 0 | 0 | 0 | 0 |
| Maintenance of Boiler (or reactor) Plant | 0 | 0 | 0 | 0 | 0 |
| Maintenance of Electric Plant | -99,020 | 0 | 0 | 0 | 0 |
| Maintenance of Misc Steam (or Nuclear) Plant | 5,101 | 0 | 0 | 0 | 0 |
| Total Production Expenses | 232,274 | 0 | 0 | 0 | 0 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - pg two - Part Two (Line 34) (Ref Page: 402)

| | b | c | d | e | f |
|----------------------|--------|--------|--------|--------|--------|
| Expenses per Net KWh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Note:

Ref. Page 402 Column (b)

The Reid Combustion Turbine plant did not generate power in 2025.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - pg two - Part Three (Lines 35-43) (Ref Page: 402)

| Coal -Tons | Oil - Barrel | Gas - MCF | Nuclear - Indicate | Nuclear Unit |
|--|--------------|-----------|--------------------|--------------|
| column b | | | | |
| Nuclear Unit | | | | |
| Quantity of Fuel Burned | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | |
| Average Cost of Fuel per Unit Burned | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | |
| Average BTU per KWh Net Generation | | | | |
| column c | | | | |
| Nuclear Unit | | | | |
| Quantity of Fuel Burned | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | |
| Average Cost of Fuel per Unit Burned | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | |
| Average BTU per KWh Net Generation | | | | |
| column d | | | | |
| Nuclear Unit | | | | |
| Quantity of Fuel Burned | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Steam-Electric Generating Plant Statistics - pg two - Part Three (Lines 35-43) (Ref Page: 402)

| | Coal -Tons | Oil - Barrel | Gas - MCF | Nuclear - Indicate | Nuclear Unit |
|---|------------|--------------|-----------|--------------------|--------------|
| Average Cost of Fuel per Unit Burned | | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | | |
| Average BTU per KWh Net Generation | | | | | |
| column e | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | | |
| Average Cost of Fuel per Unit Burned | | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | | |
| Average BTU per KWh Net Generation | | | | | |
| column f | | | | | |
| Nuclear Unit | | | | | |
| Quantity of Fuel Burned | | | | | |
| Avg Heat Cont - Fuel Burned (btu/indicate if nuclear) | | | | | |
| Avg Cost of Fuel/unit as Delvd f.o.b. during year | | | | | |
| Average Cost of Fuel per Unit Burned | | | | | |
| Average Cost of Fuel Burned per Million BTU | | | | | |
| Average Cost of Fuel Burned per KWh Net Gen | | | | | |
| Average BTU per KWh Net Generation | | | | | |

HydroElectric Generating Plant Statistics - Part One Plant Info (Ref Page: 406)

| Plant | |
|---|--|
| Please enter the information regarding each plant corresponding to the column intended for pg 406 | |
| Col b Ferc Licensed Project No | |
| Plant Name | |
| Kind of Plant (Run-of-River or Storage) | |
| Plant Construction type (Conventional or Outdoor) | |
| Col c Ferc Licensed Project No | |
| Plant Name | |
| Kind of Plant (Run-of-River or Storage) | |
| Plant Construction type (Conventional or Outdoor) | |
| Col d Ferc Licensed Project No | |
| Plant Name | |
| Kind of Plant (Run-of-River or Storage) | |
| Plant Construction type (Conventional or Outdoor) | |
| Col e Ferc Licensed Project No | |
| Plant Name | |
| Kind of Plant (Run-of-River or Storage) | |
| Plant Construction type (Conventional or Outdoor) | |
| Col f Ferc Licensed Project No | |
| Plant Name | |
| Kind of Plant (Run-of-River or Storage) | |
| Plant Construction type (Conventional or Outdoor) | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

HydroElectric Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 406)

| | b | c | d | e | f |
|---|---|---|---|---|---|
| Year Originally Constructed | | | | | |
| Year Last Unit was Installed | | | | | |
| Total installed cap (Gen name plate Rating in MW) | | | | | |
| Net Peak Demand on Plant-Megawatts (60 minutes) | | | | | |
| Plant Hours Connect to Load | | | | | |
| Net Plant Capability (in megawatts) | | | | | |
| (a) Under Most Favorable Oper Conditions | | | | | |
| (b) Under the Most Adverse Oper Conditions | | | | | |
| Average Number of Employees | | | | | |
| Net Generation, Exclusive of Plant Use - KWh | | | | | |
| Cost of Plant | | | | | |
| Land and Land Rights | | | | | |
| Structures and Improvements | | | | | |
| Reservoirs, Dams, and Waterways | | | | | |
| Equipment Costs | | | | | |
| Roads, Railroads and Bridges | | | | | |
| Asset Retirement Costs | | | | | |
| Total Cost | | | | | |
| Cost per KW of Installed Capacity (line 5) | | | | | |
| Production Expenses | | | | | |
| Operation Supervision and Engineering | | | | | |
| Water for Power | | | | | |
| Hydraulic Expenses | | | | | |
| Electric Expenses | | | | | |
| Misc Hydraulic Power Generation Expenses | | | | | |
| Rents | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

HydroElectric Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 406)

| b | c | d | e | f |
|---|---|---|---|---|
| Maintenance Supervision and Engineering | | | | |
| Maintenance of Structures | | | | |
| Maintenance of Reservoirs, Dams and Waterways | | | | |
| Maintenance of Electric Plant | | | | |
| Maintenance of Misc Hydraulic Plant | | | | |
| Total Production Expenses | | | | |
| Expenses per net KWh | | | | |

Pumped Storage Generating Plant Statistics - Part One Plant Info (Ref Page: 408)

| Plant | |
|---|--|
| Please enter the information regarding each plant corresponding to the column intended for pg 406 | |
| Col b Ferc Licensed Project No | |
| Plant Name | |
| Type of Plant Construction (Conventional or Outdoor) | |
| Col c Ferc Licensed Project No | |
| Plant Name | |
| Type of Plant Construction (Conventional or Outdoor) | |
| Col d Ferc Licensed Project No | |
| Plant Name | |
| Type of Plant Construction (Conventional or Outdoor) | |
| Col e Ferc Licensed Project No | |
| Plant Name | |
| Type of Plant Construction (Conventional or Outdoor) | |
| Col f Ferc Licensed Project No | |
| Plant Name | |
| Type of Plant Construction (Conventional or Outdoor) | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Pumped Storage Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 408)

| | b | c | d | e | f |
|---|---|---|---|---|---|
| Year Originally Constructed | | | | | |
| Year Last Unit was Installed | | | | | |
| Total installed cap (Gen name plate Rating in MW) | | | | | |
| Net Peak Demand on Plant-Megawatts (60 minutes) | | | | | |
| Plant Hours Connect to Load | | | | | |
| Net Plant Capability (in megawatts) | | | | | |
| Average Number of Employees | | | | | |
| 9. Generation, Exclusive of Plant Use - KWh | | | | | |
| 10. Energy Used for Pumping | | | | | |
| Net Output for Load (line 9 - line 10) | | | | | |
| Land and Land Rights | | | | | |
| Structures and Improvements | | | | | |
| Reservoirs, Dams, and Waterways | | | | | |
| Water Wheels, Turbines and Generators | | | | | |
| Accessory Electric Equipment | | | | | |
| Misc Pwerplant Equipment | | | | | |
| Roads, Railroads and Bridges | | | | | |
| Asset Retirement Costs | | | | | |
| Total Cost | | | | | |
| Cost per KW of Installed Capacity (line 5) | | | | | |
| Production Expenses | | | | | |
| Operation Supervision and Engineering | | | | | |
| Water for Power | | | | | |
| Pumped Storage Expenses | | | | | |
| Electric Expenses | | | | | |
| Misc Pumped Storage Power Generation Expenses | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Pumped Storage Generating Plant Statistics - Part Two (Lines 3-34) (Ref Page: 408)

| | b | c | d | e | f |
|---|---|---|---|---|---|
| Rents | | | | | |
| Maintenance Supervision and Engineering | | | | | |
| Maintenance of Structures | | | | | |
| Maintenance of Reservoirs, Dams and Waterways | | | | | |
| Maintenance of Electric Plant | | | | | |
| Maintenance of Misc Pumped Storage Plant | | | | | |
| Production Expenses before Pumping Exp (23 thru 33) | | | | | |
| Pumping Expenses | | | | | |
| Total Production Expenses | | | | | |
| Expenses per net KWh | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Generating Plant Statistics (Small Plants) (Ref Page: 410)

| Name of Plant (a) | Yr Orig Const (b) | Installed Capacity Name | Net Peak Demand MW | Net Generation | Cost of Plant (f) |
|-------------------|-------------------|-------------------------|--------------------|----------------|-------------------|
|-------------------|-------------------|-------------------------|--------------------|----------------|-------------------|

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Generating Plant Statistics (Small Plants) (Ref Page: 410) (Part Two)

| Name of Plant (a) | Plant Cost (include Asst Ret) per MW | Operation Excl Fuel (h) | Prod Exp. Fuel (i) | Prod Exp Maintenance (j) | Kind of Fuel (k) | Fuel Costs (in cents per Million BTU) (l) |
|-------------------|--------------------------------------|-------------------------|--------------------|--------------------------|------------------|---|
| | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission Line Statistics (Ref Page: 422)

| Line | From (a) | To (b) | Volt Operating (c) | Volt Designed (d) | Type support (e) | Length Line Designated (f) | Length Another Line (g) | Number of Circuits (h) |
|------|------------------------|-----------------|--------------------|-------------------|------------------|----------------------------|-------------------------|------------------------|
| 1 | Barkley | Reid | 161 | 161 | H-W | 58.8000 | 0.0000 | 1 |
| 2 | Coleman | Southwire | 161 | 161 | H-W | 5.0000 | 0.0000 | 1 |
| 3 | Coleman | EHV Tie Lines | 161 | 161 | H-W | 2.8000 | 0.0000 | 1 |
| 4 | Coleman EHV | LAM-1 | 161 | 161 | H-W | 1.8000 | 0.0000 | 1 |
| 5 | Coleman EHV | LAM-2 | 161 | 161 | H-W | 2.0000 | 0.0000 | 1 |
| 6 | Reid | Hancock | 161 | 161 | H-W | 48.2000 | 0.0000 | 1 |
| 7 | Hancock | LAM-1 | 161 | 161 | H-W | 0.9000 | 0.0000 | 1 |
| 8 | Scott Paper | Daviess Co | 161 | 161 | H-W | 15.7000 | 0.0000 | 1 |
| 9 | Hancock | LAM-2 | 161 | 161 | H-W | 0.7000 | 0.0000 | 1 |
| 10 | Coleman | New Hardinsburg | 161 | 161 | H-W | 24.8000 | 0.0000 | 1 |
| 11 | Paradise | New Hardinsburg | 161 | 161 | H-W | 46.3000 | 0.0000 | 1 |
| 12 | Hancock | Coleman | 161 | 161 | H-W | 3.7000 | 0.0000 | 1 |
| 13 | Coleman | HED | 161 | 161 | H-W | 2.9200 | 0.0000 | 1 |
| 14 | New Hardinsburg | KU Tie | 138 | 138 | H-W | 0.4000 | 0.0000 | 1 |
| 15 | New Hardinsburg | Meade Co | 161 | 161 | H-W | 17.9000 | 0.0000 | 1 |
| 16 | Skillman-West | | 161 | 161 | H-W | 3.0000 | 0.0000 | 1 |
| 17 | Skillman-East | | 161 | 161 | H-W | 3.0000 | 0.0000 | 1 |
| 18 | Skillman Tap | Meade Co | 161 | 161 | H-W | 17.1000 | 0.0000 | 1 |
| 19 | Barkley Dam | SIPC | 161 | 161 | H-W | 23.8000 | 0.0000 | 1 |
| 20 | Livingston Co | McCracken Co | 161 | 161 | H-W | 39.1000 | 0.0000 | 1 |
| 21 | McCracken Co | TVA Line L | 161 | 161 | H-W | 3.3000 | 0.0000 | 1 |
| 22 | Marshall Co | TVA Tie | 161 | 161 | H-W | 3.1000 | 0.0000 | 1 |
| 23 | Bryan Road East & West | | 161 | 161 | H-W | 0.3100 | 0.0000 | 1 |
| 24 | White Oak 161kV Tie | | 161 | 161 | H-W | 0.2000 | 0.0000 | 1 |
| 25 | Reid | Alcan | 161 | 161 | H-W | 4.5000 | 0.0000 | 1 |
| 26 | Reid | Reid EHV | 161 | 161 | H-W | 0.6000 | 0.0000 | 1 |
| 27 | Reid | Henderson Co | 161 | 161 | H-W | 15.3000 | 0.0000 | 1 |
| 28 | Henderson Co | SIGECO | 138 | 138 | H-W | 5.6000 | 0.0000 | 1 |
| 29 | New Hardinsburg | LG&E | 138 | 138 | H-W | 8.4000 | 0.0000 | 1 |
| 30 | Wilson | Reid EHV | 345 | 345 | H-W | 28.3000 | 0.0000 | 1 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission Line Statistics (Ref Page: 422)

| Line | From (a) | To (b) | Volt Operating (c) | Volt Designed (d) | Type support (e) | Length Line Designated (f) | Length Another Line (g) | Number of Circuits (h) |
|------|-----------------|------------------------|--------------------|-------------------|------------------|----------------------------|-------------------------|------------------------|
| 31 | Wilson | Coleman EHV | 345 | 345 | H-W | 39.1000 | 0.0000 | 1 |
| 32 | Wilson | KU | 161 | 161 | H-W | 8.0000 | 0.0000 | 1 |
| 33 | Wilson | Paradise | 161 | 161 | H-W | 13.4000 | 0.0000 | 1 |
| 34 | Daviess Co | | 345 | 345 | H-W | 1.0000 | 0.0000 | 1 |
| 35 | Coleman EHV | Duff | 345 | 345 | H-W | 3.4000 | 0.0000 | 1 |
| 36 | Meade Co | Otter Creek | 161 | 161 | H-W | 8.7000 | 0.0000 | 2 |
| 37 | Otter Creek | Shamrock | 345 | 345 | H-W | 5.5000 | 0.0000 | 2 |
| 38 | Shamrock | Brandenburg Steel Mill | 345 | 345 | H-W | 2.9000 | 0.0000 | 2 |
| 39 | Redmon Road | Otter Creek | 345 | 345 | H-W | 2.6000 | 0.0000 | 2 |
| 40 | South Henderson | Henderson Paper Mill | 161 | 161 | H-W | 7.5000 | 0.0000 | 1 |
| 41 | McCracken Co | West Paducah | 161 | 161 | H-W | 7.5000 | 0.0000 | 1 |
| 42 | Under 32kV | | 69 | 69 | SP-W | 865.9000 | 0.0000 | 2 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission Line Statistics (cont) (Ref Page: 423)

| Line | Size of | Cost of Line - | Cost of Line - | Cost of Line - | Operation (m) | Maintenance (n) | Rents (o) | Total (p) |
|------|-----------|----------------|-----------------|-----------------|---------------|-----------------|-----------|-----------|
| 1 | 795 ACSR | \$153,159.00 | \$1,726,783.00 | \$1,879,942.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | 795 ACSR | \$0.00 | \$62,282.00 | \$62,282.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 | 795 ACSR | \$1,378.00 | \$203,559.00 | \$204,937.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4 | 795 ACSS | \$108,645.00 | \$1,263,465.00 | \$1,372,110.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 795 ACSS | \$108,645.00 | \$1,263,465.00 | \$1,372,110.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6 | 795 ACSR | \$121,391.00 | \$2,466,584.00 | \$2,587,975.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | 336 ACSR | \$3,019.00 | \$30,886.00 | \$33,905.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 | 795 ACSR | \$622,292.00 | \$1,605,552.00 | \$2,227,844.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9 | 795 ACSR | \$0.00 | \$430,949.00 | \$430,949.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 10 | 795 ACSR | \$87,120.00 | \$645,335.00 | \$732,455.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 11 | 795 ACSR | \$156,316.00 | \$2,521,321.00 | \$2,677,637.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 12 | 795 ACSR | \$23,247.00 | \$58,165.00 | \$81,412.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | 795 ACSS | \$674.00 | \$202,665.00 | \$203,339.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | 795 ACSR | \$0.00 | \$17,155.00 | \$17,155.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 15 | 795 ACSR | \$429,118.00 | \$1,691,144.00 | \$2,120,262.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 16 | 795 ACSR | \$17,297.00 | \$335,176.00 | \$352,473.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | 795 ACSR | \$16,889.00 | \$334,763.00 | \$351,652.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 18 | 795 ACSR | \$952,898.00 | \$4,033,062.00 | \$4,985,960.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 19 | 795 ACSR | \$80,337.00 | \$848,626.00 | \$928,963.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 20 | 795 ACSR | \$925,135.00 | \$4,251,266.00 | \$5,176,401.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 21 | 1590 ACSR | \$61,576.00 | \$579,528.00 | \$641,104.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 22 | 795 ACSR | \$62,138.00 | \$610,820.00 | \$672,958.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | 795 ACSR | \$0.00 | \$152,164.00 | \$152,164.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | 795 ACSS | \$2,965.00 | \$142,059.00 | \$145,024.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | 795 ACSR | \$1,427.00 | \$163,951.00 | \$165,378.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 26 | 1590 ACSR | \$0.00 | \$820,974.00 | \$820,974.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 27 | 795 ACSR | \$201,433.00 | \$1,428,812.00 | \$1,630,245.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 28 | 795 ACSR | \$76,137.00 | \$403,245.00 | \$479,382.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 29 | 795 ACSR | \$9,395.00 | \$343,540.00 | \$352,935.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 30 | 1590 ACSR | \$632,159.00 | \$13,086,441.00 | \$13,718,600.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 31 | 1590 ACSR | \$876,205.00 | \$18,258,619.00 | \$19,134,824.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission Line Statistics (cont) (Ref Page: 423)

| Line | Size of | Cost of Line - | Cost of Line - | Cost of Line - | Operation (m) | Maintenance (n) | Rents (o) | Total (p) |
|--------------|-----------|------------------------|-------------------------|-------------------------|---------------|-----------------|---------------|---------------|
| 32 | 795 ACSR | \$214,753.00 | \$2,019,337.00 | \$2,234,090.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 33 | 954 ACSS | \$707,478.00 | \$3,357,098.00 | \$4,064,576.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 34 | 1590 ACSR | \$15,056.00 | \$2,006,560.00 | \$2,021,616.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 35 | 1590 ACSS | \$928,651.00 | \$6,063,056.00 | \$6,991,707.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 36 | 1590 ACSR | \$272,581.00 | \$4,982,276.00 | \$5,254,857.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 37 | 1590 ACSR | \$248,609.00 | \$8,750,228.00 | \$8,998,837.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 38 | 1590 ACSR | \$133,867.00 | \$5,362,902.00 | \$5,496,769.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 39 | 1590 ACSR | \$973,903.00 | \$4,566,401.00 | \$5,540,304.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 40 | 795 ACSR | \$2,582,648.00 | \$8,187,577.00 | \$10,770,225.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 41 | 795 ACSR | \$229,780.00 | \$7,658,922.00 | \$7,888,702.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 42 | VARIOUS | \$9,526,409.00 | \$71,273,078.00 | \$80,799,487.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$21,564,730.00 | \$184,209,791.00 | \$205,774,521.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission Lines Added During Year (Ref Page: 424)

| Line | From (a) | To (b) | Line Length Lines (c) | Type support (d) | Ave Num per Miles (e) | Circuits Per Structure Present (f) | Circuits Per Structure Ultimate (g) |
|------|----------|--------|--------------------------|------------------|--------------------------|--|---|
|------|----------|--------|--------------------------|------------------|--------------------------|--|---|

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Transmission Lines Added During Year (cont) (Ref Page: 425)

| Line | Conductor Size | Conductor | Config and | Voltage KV | Land and Land | Poles Towers | Conductors | Asset | Total (p) |
|-------|----------------|-----------|------------|------------|---------------|--------------|------------|-------|-----------|
| Total | | | | | | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Substations (Ref Page: 426)

| Line | Name and Location (a) | Character (b) | Voltage - Primary (c) | Voltage - Secondary (d) | Voltage - Tertiary (e) |
|-------------|------------------------------|-------------------------|------------------------------|--------------------------------|-------------------------------|
| 1 | Barkley Dam | Transmission/Unattended | 69.0000 | 13.8000 | 4.1600 |
| 2 | Reid | Transmission/Unattended | 161.0000 | 69.0000 | 4.1600 |
| 3 | Hancock | Transmission/Unattended | 161.0000 | 69.0000 | 4.1600 |
| 4 | Hardinsburg | Transmission/Unattended | 161.0000 | 138.0000 | 13.8000 |
| 5 | Hardinsburg | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 6 | Daviess | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 7 | Henderson | Transmission/Unattended | 161.0000 | 138.0000 | 13.8000 |
| 8 | Henderson | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 9 | Meade | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 10 | Livingston | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 11 | McCracken | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 12 | Wilson EHV | Transmission/Unattended | 345.0000 | 161.0000 | 13.8000 |
| 13 | Hopkins | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 14 | Reid EHV | Transmission/Unattended | 345.0000 | 161.0000 | 13.8000 |
| 15 | Coleman EHV | Transmission/Unattended | 345.0000 | 161.0000 | 13.8000 |
| 16 | National Aluminum | Transmission/Unattended | 161.0000 | 13.8000 | 0.0000 |
| 17 | Bryan Road | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 18 | Caldwell | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 19 | Wilson EHV | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 20 | White Oak | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 21 | Reid EHV | Transmission/Unattended | 161.0000 | 69.0000 | 13.8000 |
| 22 | Otter Creek | Transmission/Unattended | 345.0000 | 161.0000 | 13.8000 |
| 23 | Brandenburg Steel Mill | Transmission/Unattended | 69.0000 | 34.5000 | 34.5000 |
| 24 | Henderson Paper Mill | Transmission/Unattended | 161.0000 | 12.4700 | 0.0000 |
| 25 | West Paducah | Transmission/Unattended | 161.0000 | 12.4700 | 0.0000 |

Note:

Ref. Page 426

Column a: Barkley Dam

Barkley Dam is owned by the Army Corp. of Engineers. Only one (1) transformer and other related special facilities are owned by Big Rivers. Big Rivers finances the expenses of its owned equipment.

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Substations (continued) (Ref Page: 427)

| Line | Capacity of | Num Trans (in | Num spare Trans (h | Type Equipment (i) | Num Units (j) | Total Capacity (k) |
|------|-------------|---------------|--------------------|--------------------|---------------|--------------------|
| 1 | 35.0000 | 1 | 0 | | 0 | 0 |
| 2 | 200.0000 | 2 | 0 | | 0 | 0 |
| 3 | 90.0000 | 2 | 0 | | 0 | 0 |
| 4 | 200.0000 | 1 | 0 | | 0 | 0 |
| 5 | 200.0000 | 2 | 0 | | 0 | 0 |
| 6 | 200.0000 | 2 | 0 | | 0 | 0 |
| 7 | 200.0000 | 1 | 0 | | 0 | 0 |
| 8 | 100.0000 | 2 | 0 | | 0 | 0 |
| 9 | 200.0000 | 2 | 0 | | 0 | 0 |
| 10 | 100.0000 | 2 | 0 | | 0 | 0 |
| 11 | 200.0000 | 2 | 0 | | 0 | 0 |
| 12 | 600.0000 | 2 | 0 | | 0 | 0 |
| 13 | 50.0000 | 1 | 1 | | 0 | 0 |
| 14 | 1,120.0000 | 2 | 0 | | 0 | 0 |
| 15 | 600.0000 | 2 | 0 | | 0 | 0 |
| 16 | 50.0000 | 2 | 0 | | 0 | 0 |
| 17 | 100.0000 | 2 | 0 | | 0 | 0 |
| 18 | 20.0000 | 1 | 0 | | 0 | 0 |
| 19 | 50.0000 | 1 | 1 | | 0 | 0 |
| 20 | 50.0000 | 1 | 0 | | 0 | 0 |
| 21 | 50.0000 | 1 | 1 | | 0 | 0 |
| 22 | 300.0000 | 1 | 0 | | 0 | 0 |
| 23 | 20.0000 | 1 | 0 | | 0 | 0 |
| 24 | 40.0000 | 2 | 0 | | 0 | 0 |
| 25 | 100.0000 | 1 | 0 | | 0 | 0 |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

CheckList

| Item | Value 1 | Value 2 | Agree | Explain |
|---|---------------|---------------|-------|---------|
| Balance Sheet (Assets and Other Debts) (ref pg 110) | | | | |
| Line 2. Utility Plant (101-106) agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Sum of Lines Total In Service,Leased to Others and Held for Future Use | 2152113054.00 | 2152113054.00 | OK | |
| Line 3. Construction Work in Progress agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Construction Work in Progress Col Elec (c) | 23720571.00 | 23720571.00 | OK | |
| Line 4. Total Utility Plant agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Total Utility Plant Col Elec (c) | 2175833625.00 | 2175833625.00 | OK | |
| Line 5. (Less) Accum. Prov for Dep. Amort. Depl agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Accum. Prov. for Depr, Amort and Depl. | 1120874750.00 | 1120874750.00 | OK | |
| Line 6. Net Utility Plant agrees with Sched Sum of Util Plant and Acc Prov for Depr Amort and Depletion (ref pg 200) Line Net Utility Plant | 1054958875.00 | 1054958875.00 | OK | |
| Line 17. Investments in Subsidiary Companies agrees with Sched Investments in Subsidiary Companies (ref pg 224) Line Total | 0 | 0 | OK | |
| Line 34. Fuel Stock agrees with Sched Materials and Supplies (ref pg 227) Line Fuel Stock | 20141413.00 | 20141413.00 | OK | |
| Line 35. Fuel Stock Expenses Undistributed agrees with Sched Materials and Supplies (ref pg 227) Line Fuel Stock Expenses Undistributed | 0 | 0 | OK | |
| Line 36. Residuals (Elect) and Extracted Products agrees with Sched Materials and Supplies (ref pg 227) Line Residuals (Elect) and Extracted Products | 0 | 0 | OK | |
| Line 37. Plant Materials and Operating Supplies agrees with Sched Materials and Supplies (ref pg 227) Line Total Plant Materials and Operating Supplies | 24122220.00 | 24122220.00 | OK | |
| Line 38. Merchandise agrees with Sched Materials and Supplies (ref pg 227) Line Merchandise | 0 | 0 | OK | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

CheckList

| Item | Value 1 | Value 2 | Agree | Explain |
|---|--------------|--------------|------------|--|
| Line 39. Other Materials and Supplies agrees with Sched Materials and Supplies (ref pg 227) Line Other Materials and Supplies | | 0 | 0 | OK |
| Line 40. Nuclear Materials Held for Sale agrees with Sched Materials and Supplies (ref pg 227) Line Nuclear Materials Held for Sale | | 0 | 0 | OK |
| Line 43. Stores Expense Undistributed agrees with Sched Materials and Supplies (ref pg 227) Line Store Expense Undistributed | 40639.00 | 40639.00 | | OK |
| Line 55. Extraordinary Property Losses agrees with Sched Extraordinary Property Losses (ref pg 230) Line Total Col Balance (f) | | 0 | 0 | OK |
| Line 62. Misceallaneous Deferred Debits agrees with Sched Miscellaneous Deferred Debits (ref pg 233) Line Total Col Balance (f) | 6586491.00 | 6586491.00 | | OK |
| Line 64. Research, Devel. and Demonstration Expend. agrees with Sched Research Development and Demonstration Activities (ref pg 352) Line Total Col g | | 0 | 0.0000 | OK |
| Line 66. Accumulated Deferred Income Taxes agrees with Sched Accumulated Taxes (ref pg 254) Line Total Acct 190 | | 0 | 0.00000000 | OK |
| Balance Sheet - Liabilities and Other Credits (ref pg 112) | | | | |
| Line 2. Common Stock Issued (201) agrees with Sched Capital Stock (Acct 201 and 204) ref pg 250 Line Total Common Stock Col f | 75.00 | | 0 | NO Amount reported on Ref. Page 112, Line 2, Account 201 is for membership fees. Big Rivers Electric Corporation is a cooperative, therefore it does not issue stock. |
| Line 3. Preferred Stock Issued (204) agrees with Sched Capital Stock (Acct 201 and 204) ref pg 250 Line Total Preferred Stock Col f | | 0 | 0 | OK |
| Line 11. Retained Earnings agrees with Sched Statement of Retained Earnings (ref pg 118) Line Total Retained Earnings Col Amount c | 503547278.00 | 503547278.00 | | OK |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

CheckList

| Item | Value 1 | Value 2 | Agree | Explain |
|--|--------------|--------------|-------|---------|
| Line 12. Unappropriated Undistributed Subsidiary Earnings agrees with Sched Statement of Retained Earnings (ref pg 118) Line Balance End of Year for Unappropriated Undistrib Sub Earnings Col c | | 0 | 0 | OK |
| Line 13. (Less Reaquired Capital Stock) agrees with Sched Capital Stock (ref pg 250) Line Total Col h | | 0 | 0 | OK |
| Line 16. Bonds (221) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 221 Col h | | 0 | 0 | OK |
| Line 18. Advances from Associated Companies (223) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 223 Col h | | 0 | 0 | OK |
| Line 19. Other Long Term Debt (224) agrees with Sched Long Term Debt (221, 222,223,224) (ref pg 256) Line Total 224 Col h | 916135366.00 | 916135366.00 | | OK |
| Line 37. Taxes Accrued agrees with Sched Taxes Accrued, Prepaid and Charged (Ref pg 262) Line Total Col g | 749947.00 | 749947.00 | | OK |
| Line 48. Accumulated Def Investment Tax Credits agrees with Sched Accumulated Deferred Investment Tax Credit (Ref Pg 266) Line Total Col h | | 0 | 0 | OK |
| Line 50. Other Deferred Credits agrees with Sched Other deferred Credits (Ref Pg 269) Line Total Col h | 3057736.00 | 3057736.00 | | OK |
| Line 53. Other Deferred Credits agrees with Sched Other deferred Credits (Ref Pg 269) Line Total Col h | | 0 | 0 | OK |
| Income Statement (Ref pg 114) | | | | |
| Line 2. Operating Revenues agrees with Sched Electric Operating Revenues (Ref pg 300) Line Total Electric Operating Revenues Col b | 497867301.00 | 497867301.00 | | OK |
| Sum of Lines 4. Operation Exp and 5. Maint Exp agrees with Sched Electric Operation and Maint. Expenses (Ref pg 323) Line Total Elec Operation and Maintence | 369648551.00 | 369648551.00 | | OK |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

CheckList

| Item | Value 1 | Value 2 | Agree | Explain |
|--|--------------|--------------|-------|---------|
| Line 6. Depreciation Expense agrees with Sched Depreciation and Amort of Electric Plant (Ref pg 336) Line Total Col b | 51669098.00 | 51669098.00 | OK | |
| Line 7. Amort and Depl of Utility Plant agrees with Sched Depreciation and Amort of Electric Plant (Ref pg 336) The Sum of Cols d and e Line Total | 321308.00 | 321308.00 | OK | |
| Sum of Lines 13,14 and 15 Col. Electric (e) agrees with Sched Taxes Accrued, Prepaid and Charged (Ref pg 262) Line Total Taxes Col i | -273.00 | -273.00 | OK | |
| Line 19. Investment Tax Credit Adj. agrees with Sched Accumulated Deferred Investment Tax Credit (Ref pg 266) Line Total Col f | 0 | 0 | OK | |
| Statement of Income (Continued) (Ref Pg 117) | | | | |
| Line 70. Income Taxes - Federal and Other agrees with Sched Taxes Accrued Prepaid and Charged (ref pg 262) Col j | 0 | 0.0000 | OK | |
| Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion | | | | |
| Line Plant Purchased or Sold Col c Electric agrees with Schedule Electric Plant in Service (ref pg 207) Line Electric Plant Purchased Less Electric Plant Sold Col g | 0 | 0 | OK | |
| Line Experimental Plant Unclassified Col c Electric agrees with Schedule Electric Plant in Service (ref pg 206) Line Experiemental Plant Uncalssified Col g | 0 | 0 | OK | |
| Line Held for Future Use Col c Electric agrees with Schedule Electric Plant Held for Future Use (ref pg 214) Line Total | 0 | 0 | OK | |
| Electric Operating Revenues (Acct 400) (ref pg 300) | | | | |
| Line Sales for Resale Col b agrees with Sched Sales for Resale (Ref pg 310) Line Total Col k | 474794349.00 | 474794349.00 | OK | |
| Line Sales for Resale Col d MWH agrees with Sched Sales for Resale (Ref pg 310) Line Total Col g MWH | 6473241 | 6473241 | OK | |
| Electric Operation and Maintenance Expenses (Ref pg 323) | | | | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

CheckList

| Item | Value 1 | Value 2 | Agree | Explain |
|---|------------|------------|-------|---------|
| Line Miscellaneous General Expenes Col b agrees wtih Sched Miscellaneous General Expenses (Ref pg 335) Line Total Amount | 2129876.00 | 2129876.00 | OK | |
| Electric Energy Account (ref pg 401) | | | | |
| Line Purchases Col MWHours agrees with Sched Purchased Power (Ref pg 326) Line Total Col g MWH Purchased | 3450519 | 3450519 | OK | |
| Line Sales to Ultimate Consumers Col MWHours agrees with Sched Electric Operating Revenues (Ref pg 300) Line Total Sales to Ultimate Consumers Col d MWH Sold | 0 | 0 | OK | |
| Line Requirements Sales for Resale Col MWHours agrees with Sales for Resale (Ref pg 310) Line Total RQ Col g MWH Sold | 4271807 | 4271807 | OK | |

900 Big Rivers Electric Corporation 01/01/2025 - 12/31/2025

Upload supporting documents

| Document | Description | Supports |
|-----------------------------------|-------------------------|--------------|
| SD_900_2025_1.pdf | Federal Tax Computation | OTHER |
| SD_900_2025_2.pdf | Audit Report | Audit Report |

OATH

Commonwealth of Kentucky)
) ss:
County of Daviess)

Talina Mathews makes oath and says
(Name of Officer)

that he/she is CFO of
(Official title of officer)

Big Rivers Electric Corporation
(Exact legal title or name of respondent)

that it is his/her duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he/she knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he/she has carefully examined the said report and to have the best of his/her knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he/she believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 2025 , to and including December 31, 2025

Talina Mathews
(Signature of Officer)

subscribed and sworn to before me, a notary , in and for

the State and County named in the above this March 3, 2026

(Apply Seal Here)

My Commission expires August 30, 2029

Christe R. Gibson
(Signature of officer authorized to administer oath)