

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2018 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. ▶	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information		
1a Name of plan <u>ETHOENERGY PENSION PLAN FOR UNION EMPLOYEES</u>	1b Three-digit plan number (PN) ▶	<u>002</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ETHOENERGY, GTS HOLDINGS (US), LLC</u> <u>MATTHIAS PIOTROWICZ</u> <u>2800 NORTH LOOP WEST, SUITE 1100</u> <u>HOUSTON, TX 77092</u>	1c Effective date of plan <u>05/06/2014</u>	2b Employer Identification Number (EIN) <u>76-0466008</u>	2c Plan Sponsor's telephone number <u>713-812-2300</u>
		2d Business code (see instructions) <u>811310</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2019	MATTHIAS PIOTROWICZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2019	MATTHIAS PIOTROWICZ
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 124
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 42 6a(2) 39 6b 41 6c 40 6d 120 6e 4 6f 124 6g 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

1B 1C

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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

A Name of plan <u>ETHOENERGY PENSION PLAN FOR UNION EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ETHOENERGY, GTS HOLDINGS (US), LLC</u>	D Employer Identification Number (EIN) <u>76-0466008</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2018</u>	
2 Assets:	
a Market value.....	2a <u>6369009</u>
b Actuarial value	2b <u>6369009</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>42</u> (2) Vested Funding Target <u>2644119</u> (3) Total Funding Target <u>2644119</u>
b For terminated vested participants	<u>40</u> <u>1248900</u> <u>1248900</u>
c For active participants	<u>42</u> <u>2026221</u> <u>2026221</u>
d Total	<u>124</u> <u>5919240</u> <u>5919240</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.75 %</u>
6 Target normal cost	6 <u>121682</u>

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

SIGN HERE	
Signature of actuary <u>DAVID A. SAWYER</u>	<u>09/26/2019</u> Date
Type or print name of actuary <u>RETIREMENT HORIZONS, INCORPORATED</u>	<u>17-06271</u> Most recent enrollment number
Firm name <u>2201 TIMBERLOCH PLACE, SUITE 150</u> <u>THE WOODLANDS, TX 77380</u>	<u>281-286-1100</u> Telephone number (including area code)
Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>12.33</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		60971
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.94</u> %		3622
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		64593
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	107.59%
15 Adjusted funding target attainment percentage	15	107.59%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.74%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/24/2018	50000				
12/21/2018	50000				
03/25/2019	50000				
06/24/2019	50000				
Totals ▶			18(b)	200000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	188087

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

21 Discount rate:				
a Segment rates:	1st segment: 3.92%	2nd segment: 5.52%	3rd segment: 6.29%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☐ Prescribed - separate	☐ Substitute
	Current regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	121682	
b Excess assets, if applicable, but not greater than line 31a	31b	121682	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	188087	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	188087	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ETHOSENERGY, GTS HOLDINGS (US), LLC	D Employer Identification Number (EIN) 76-0466008	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

BURGESS CHAMBERS & ASSOC INC

59-2878619

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	30722	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RICHMOND CAPITAL MANAGEMENT INC

54-1288566

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	14032	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHARLES SCHWAB BANK

94-1737782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25	NONE	5260	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
A Name of plan ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 ETHOSENERGY, GTS HOLDINGS (US), LLC	D Employer Identification Number (EIN) 76-0466008

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	100000	100000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	215107	182040
(2) U.S. Government securities	1c(2)	266830	235130
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	4251769	3939950
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1387841	1323565
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	149954	141698

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6371501	5922383

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6371501	5922383
---	-----------	---------	---------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	200000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		200000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	191391	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	9104	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		200495
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	28973	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		28973
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2224715	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1845542	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		379173
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-919962	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-919962

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		13839
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-97482

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	247111	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		247111
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		229
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	50014	
(4) Other	2i(4)	54282	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		104296
j Total expenses. Add all expense amounts in column (b) and enter total	2j		351636

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-449118
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: WHITTLESEY PC

(2) EIN: 06-0903326

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4158190. (See instructions.)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ETHOSENERGY, GTS HOLDINGS (US), LLC</u>	D Employer Identification Number (EIN) <u>76-0466008</u>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-1737782</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2018
v. 171027

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****14c**

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

a The corresponding number for the plan year immediately preceding the current plan year

b The corresponding number for the second preceding plan year

15a**15b**

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

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

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16a**16b**

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____ % Investment-Grade Debt: _____ % High-Yield Debt: _____ % Real Estate: _____ % Other: _____ %

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

**THE ETHOSENERGY PENSION PLAN FOR UNION
EMPLOYEES**

**Independent Auditors' Report
Financial Statements and Supplemental Schedules**

December 31, 2018 and 2017



ASSURANCE | ADVISORY | TAX | TECHNOLOGY

THE ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES

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December 31, 2018 and 2017

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****Other schedules required by 29 CFR 2520.103 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act ("ERISA") of 1974 have been omitted because they are not required or applicable.**

INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
EthosEnergy Pension Plan for Union Employees

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of EthosEnergy Pension Plan for Union Employees (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of December 31, 2017, and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 9, which was certified by Charles Schwab Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2018 and 2017, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2018 and Schedule of Reportable Transactions for the year ended December 31, 2018 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Whittlesey PC

Hartford, Connecticut
October 11, 2019

THE ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES

Statements of Net Assets Available for Benefits

December 31, 2018 and 2017

	2018	2017
Assets:		
Investments, at fair value:		
Registered investment companies (mutual funds)	\$ 1,323,565	\$ 1,387,840
Money market fund	182,040	215,107
Corporate bonds	3,939,950	4,251,769
Government securities	235,130	266,830
Municipal bonds	141,698	149,955
Total investments, at fair value	5,822,383	6,271,501
Receivables:		
Employer contributions	100,000	100,000
Net assets available for benefits	\$ 5,922,383	\$ 6,371,501

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

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

Statements of Changes in Net Assets Available for Benefits

For the years ended December 31, 2018 and 2017

	2018	2017
Investment income/(loss):		
Net appreciation/(depreciation) in fair value of investments	\$ (526,950)	\$ 527,154
Dividends and interest	229,468	229,012
Net investment income/(loss)	(297,482)	756,166
Contributions:		
Employer	200,000	150,000
Benefits paid	247,340	237,883
Administrative expenses	104,296	106,061
Net increase/(decrease)	(449,118)	562,222
Net assets available for benefits:		
Beginning of the year	6,371,501	5,809,279
End of the year	\$ 5,922,383	\$ 6,371,501

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

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

Statement of Accumulated Plan Benefits

December 31, 2017

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving payments	\$	2,623,887
Other participants		<u>3,296,287</u>

Total actuarial present value of accumulated plan benefits	\$	<u>5,920,174</u>
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The accompanying notes are an integral part of the financial statements.

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

Statement of Changes in Accumulated Plan Benefits

For the year ended December 31, 2017

Actuarial present value of accumulated plan benefits at beginning of year	\$ 5,931,538
Increase/(decrease) during the year attributable to:	
Benefits accumulated	(86,056)
Decrease in the discount period	348,756
Changes in actuarial assumptions	(36,181)
Benefits paid	<u>(237,883)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 5,920,174</u>

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

THE ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES

Notes to Financial Statements

December 31, 2018 and 2017

NOTE 1 – PLAN DESCRIPTION

General

EthosEnergy Pension Plan for Union Employees (the “Plan”) was established May 6, 2014. The Plan is a defined benefit plan, which provides for retirement and death benefits to employees of EthosEnergy GTS Holdings (US) Inc. (the “Plan Sponsor” or “Employer”) which is a member of the United Brotherhood of Carpenters and Joiners of America Local Union Number 724, as described in the Plan document. The Plan is a continuation of the participation and benefits provided for the benefit of participants under a predecessor pension plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. Participants should refer to the Plan document and related amendments for a more complete description of the Plan’s provisions.

The Employer is the Administrator of the Plan. The primary responsibility of the Administrator is to administer the Plan for the exclusive benefit of the participants and their beneficiaries, subject to the specific terms of the Plan.

Eligibility

Any employee who 1) is a member of the United Brotherhood of Carpenters and Joiners of America Local Union Number 724; 2) is working for EthosEnergy GTS Holdings (US) Inc. LLC; 3) has completed 1,000 hours of service within 12 consecutive months of service; and 4) has attained age 21 is eligible to participate in the Plan. The service requirement is waived for former participants of the Siemens Pension Plan for Union Employees whose liability and assets were merged into this Plan, and who were employed on May 6, 2014. Such eligible employees entered the Plan on May 6, 2014.

Vesting

The Plan generally provides 100% vesting to participants after 5 years of credited service, as defined. The Plan also allows for a Top-Heavy vesting schedule if the Plan ever becomes a Top Heavy Plan. Participants should refer to the Plan document for a more complete description of the Plan’s vesting provisions under top heavy Plan years.

Funding Policy

The Plan’s funding policy is for the Employer to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During the year ended December 31, 2018, Employer contributions were \$200,000.

NOTE 1 – PLAN DESCRIPTION (CONTINUED)

Termination of the Plan

Although it has not expressed any intention to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

Retirement Benefits

Normal Retirement Benefit

The amount of monthly retirement benefit to be provided for each participant who retires on the participant's normal retirement date (attained the age of 65 or the 5th anniversary of joining the Plan, if later) shall be equal to the participant's accrued benefit. An active participant's accrued benefit is based on a retirement benefit formula equal to \$42.00 per month for each Plan year of service, up to a maximum of 35 years, with the Employer. As provided per the Plan document, in no event shall a participant's accrued benefit as of May 6, 2014 for former participants of the Siemens Pension Plan be less than the participant's accrued benefit as of May 6, 2014, as determined under the Siemens Pension Plan for Union Employees.

Early Retirement

A participant may elect to retire on an early retirement date (attained the age of 55 and completed at least 15 years of Plan years of service). In the event that a participant makes such an election, such participant shall be entitled to receive an early retirement benefit equal to the participant's accrued benefit payable at the participant's normal retirement date. However, if a participant so elects, such Participant may receive payment of an early retirement benefit commencing on the first day of the month coinciding with or next following the participant's early retirement date, which early retirement benefit shall equal the actuarial equivalent of the participant's accrued benefit.

Death and Disability Benefits

The death benefit provided under this Plan shall be the minimum spouse's death benefit provided per the Plan document. The beneficiary of the death benefit shall be the participant's spouse, who shall receive such benefit in the form of a pre-retirement survivor annuity, as defined in the Plan document. For purposes of this benefit, the spouse must have been legally married to the Participant for at least one year prior to the participant's death. No disability benefits, other than those payable upon termination of employment, are provided by the Plan.

Distribution of Benefits

Unless otherwise elected as provided, a participant who is married on the date monthly benefit payments commence, and who does not die before the date monthly benefit payments commence shall receive monthly retirement benefits in the form of a joint and survivor annuity. The joint and survivor annuity is an annuity that commences immediately and shall be the actuarial equivalent of the participant's accrued benefit. Such joint and survivor benefits following the participant's death shall continue to the spouse during the spouse's lifetime at a rate equal to 50% of the rate at which such benefits were payable to the participant.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Pension Committee determines the Plan's valuation policies utilizing information provided by its investment advisers and trustee. See Note 5 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation/(depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants or beneficiaries are recorded upon distribution.

Plan Expenses

The Plan's expenses are paid either by the Plan or the Employer, as provided by the Plan document. Expenses that are paid directly by the Employer are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in appreciation/(depreciation) of fair value investments presented in the accompanying statements of changes in net assets available for benefits.

Subsequent Events

The Plan monitored and evaluated subsequent events from December 31, 2018 through October 11, 2019, the date on which financial statements were available to be issued.

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' vested months of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 31, 2017 were (a) life expectancy of participants using the RP 2014 Mortality Table for males and females adjusted backward to 2006 with Scale MP-2014 and projected with Scale MP-2017, (b) retirement age assumptions (the assumed average retirement age was 65), and (c) investment return. The interest rate used to discount the obligation for 2017 was 6.00% percent, which included anticipated administrative expenses associated with providing benefits. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE 4 – PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- 1) to provide pensions to retired participants who have retired under the Plan prior to its termination without reference to the order of retirement;
- 2) to provide normal retirement benefits to participants who have reached their normal retirement dates but have not retired on the date of termination, without reference to the order in which they shall have reached their normal retirement date;
- 3) to provide normal retirement benefits to participants who have not yet reached their normal retirement date on the date of termination, without reference to the order in which they will reach their normal retirement date. Such benefits will be based upon accrued benefits as of the date of termination. The balance, if any, of the assets due to erroneous actuarial computation held by the trust fund after such allocation shall be returned to the Employer, but only after the satisfaction of all liabilities with respect to Participants and pensions under the Plan.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

NOTE 4 – PLAN TERMINATION (CONTINUED)

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

NOTE 5 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access;
- Level 2 Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability;
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018 or 2017.

Registered investment companies (mutual funds): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money market fund: Valued at the daily closing price as reported by the money market fund. The money market fund held by the Plan is an open-end fund that is registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and transact at that price, which approximates \$1. The money market fund held by the Plan is deemed to be actively traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Government securities and municipal bonds: Valued using pricing models maximizing the use of observable inputs for similar securities.

NOTE 5 – FAIR VALUE MEASUREMENTS (CONTINUED)

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

Assets at Fair Value as of December 31, 2018				
	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds)	\$ 1,323,565	\$ -	\$ -	\$ 1,323,565
Money market funds	182,040			182,040
Corporate bonds	-	3,939,950	-	3,939,950
Government securities	-	235,130	-	235,130
Municipal bonds	-	141,698	-	141,698
Total investments, at fair value	\$ 1,505,605	\$ 4,316,778	\$ -	\$ 5,822,383

Assets at Fair Value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds)	\$ 1,387,840	\$ -	\$ -	\$ 1,387,840
Money market funds	215,107			215,107
Corporate bonds	-	4,251,769	-	4,251,769
Government securities	-	266,830	-	266,830
Municipal bonds	-	149,955	-	149,955
Total investments at fair value	\$ 1,602,947	\$ 4,668,554	\$ -	\$ 6,271,501

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investments securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

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

NOTE 7 – TAX STATUS

The Internal Revenue Service has determined and informed the Employer by a letter dated November 2, 2016, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan’s tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 – RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain assets are managed by Charles Schwab Bank (“Charles Schwab”). Charles Schwab is the trustee of the Plan, and therefore, transactions processed qualify as party-in-interest transactions. Fees paid by the Plan to Charles Schwab in aggregate totaled \$50,014 and \$55,989 for the years ended December 31, 2018 and 2017, respectively. Certain investment related expenses are credited directly against the return on those investments.

NOTE 9 – CERTIFIED INFORMATION

Certain information related to assets disclosed in the accompanying financial statements and supplemental schedules, including total investments, at fair value, at December 31, 2018 and 2017, and net appreciation/ (depreciation) in fair value of investments and interest and dividends for the years then ended, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Charles Schwab.

NOTE 10 – ADJUSTED FUNDING TARGET ATTAINMENT PERCENTAGE

The Pension Protection Act of 2006 as amended by the Worker, Retiree and Employer Recovery Act of 2008 imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The “At-Risk” status is referred to as the Funding Target Attainment Percentage. A plan’s funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (“AFTAP”). The December 31, 2018 AFTAP for the Plan is 107.59%. Because the Plan’s AFTAP exceeds 80%, the Plan is not subject to any benefit restrictions.

SUPPLEMENTAL SCHEDULES

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year)

		December 31, 2018 (unaudited)	
		(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(d) Cost	
Money market fund:			
* Charles Schwab Bank	Money Market Fund	\$ 182,040	\$ 182,040
Registered investment companies (mutual funds):			
Fidelity	500 Index Fund	1,364,020	1,165,118
American Funds	Europacific Growth R6	187,847	158,447
Total registered investment companies (mutual funds)		1,551,867	1,323,565
Government Securities:			
U.S. Treasury	U.S. Treasury Bond Stripped Principal	245,570	235,130
Municipal Bonds:			
State of New Jersey	New Jersey State Bond 7.1% 41	75,898	68,304
State of Ohio	Ohio State University Bond 4.8% 6/01/11	79,627	73,394
Total municipal bonds		155,525	141,698
Corporate Bonds:			
Ace INA Holdings Inc.	Corporate Bond 8.88% 8/15/29	31,816	28,267
Aetna Inc.	Corporate Bond 6.63% 6/15/36	71,060	58,909
Aflac Inc.	Corporate Bond 6.90% 12/17/39	108,379	97,753
Alabama Power Company	Corporate Bond 5.5% 3/15/41	102,663	84,876
Allstate Corporation	Corporate Bond 4.5% 6/15/43	57,273	50,866
Altria Group Inc.	Corporate Bond 9.95% 11/10/38	88,566	74,085
American Express	Corporate Bond 4.05% 12/03/42	51,613	47,491
Amgen Inc.	Corporate Bond 5.65% 6/15/42	75,306	66,568
Anheuser-Busch	Corporate Bond 6.38% 1/15/40	103,417	81,702
Apache Corporation	Corporate Bond 5.1% 9/01/40	78,933	67,371
Apple Inc.	Corporate Bond 3.85% 5/04/43	80,502	71,198
Archer Daniels	Corporate Bond 5.765% 3/01/41	82,713	71,957
AT&T	Corporate Bond 4.35% 6/15/45	59,445	55,359
AvalonBay	Corporate Bond 4.15% 7/1/47	40,971	38,192
Bank New York	Corporate Bond 3.25% 5/16/27	48,543	48,260
Becton Dickinson	Corporate Bond 4.69% 12/15/44	56,887	47,488

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) - *Continued*

December 31, 2018
(unaudited)

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate Bonds (Continued):			
Bristol Myers Squibb	Corporate Bond 6.8000% 11/15/26	\$ 103,889	\$ 91,219
Burlington Northern	Corporate Bond 6.15% 5/01/37	56,059	49,253
Caterpillar Inc.	Corporate Bond 4.3% 5/15/44	74,907	70,311
Chubb Corporation	Corporate Bond 6.5% 5/15/38	88,565	76,363
Cintas Corporation	Corporate Bond 3.7% 4/1/27	24,792	24,432
Citigroup Inc.	Corporate Bond 6.875% 98	70,596	65,569
CME Group Inc.	Corporate Bond 0.00001% 9/15/22	78,576	74,679
Colgate-Palmolive Corporation	Corporate Bond 4% 8/15/45	44,381	44,971
Columbus Southern	Corporate Bond 5.85% 10/1/35	59,025	58,064
Commonwealth Edison	Corporate Bond 4.7% 1/15/44	29,630	26,720
Conocophillips	Corporate Bond 8.1250% 2/15/30	38,339	33,336
CSX Corporation	Corporate Bond 5.5% 4/15/41	64,829	55,997
Deer & Co.	Corporate Bond 8.1000% 5/15/30	39,972	33,777
Devon Energy Corporation	Corporate Bond 4.75% 5/15/42	27,030	21,717
Duke Energy	Corporate Bond 6.1% 6/01/37	55,857	48,513
Enterprise Productions	Corporate Bond 5.100% 2/15/45	41,974	39,878
Equitable Cos Inc.	Corporate Bond 7% 4/01/28	81,552	70,758
Exxon Mobil Corp.	Corporate Bond 3.567% 3/06/45	55,329	51,358
Fedex Corporation	Corporate Bond 5.1% 1/15/44	29,081	24,580
Florida Power	Corporate Bond 5.95% 2/01/38	72,228	61,924
General Electric Co.	Corporate Bond 5.95% 2/01/38	88,453	62,837
General Mills Inc.	Corporate Bond 4.15% 2/15/43	44,630	42,259
Goldman Sachs	Corporate Bond 6.75% 10/01/37	66,517	56,821
Halliburton Company	Corporate Bond 4.75% 8/01/43	57,355	48,167
IBM	Corporate Bond 4% 6/20/42	77,713	65,438
Kimberly-Clark	Corporate Bond 6.6250% 8/01/37	74,384	65,271
Lockheed Martin	Corporate Bond 4.85% 9/15/41	60,545	53,253
Magellan Midstreet	Corporate Bond 5.15% 10/15/43	53,252	50,897
Markel Corporation	Corporate Bond 5% 3/30/43	56,715	48,468
Mass Institutional Tech MTN	Corporate Bond 5.6% 7/01/11	70,963	64,663
Mckesson Corporation	Corporate Bond 4.883% 3/15/44	71,225	72,250
Metlife Inc.	Corporate Bond 6.5% 12/15/32	70,544	62,615
Microsoft Corporation	Corporate Bond 4% 2/12/55	39,847	39,369

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) - *Continued*

December 31, 2018

(unaudited)

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate Bonds (Continued):			
Mondelez International	Corporate Bond 6.8750% 2/01/38	\$ 73,606	\$ 59,893
Morgan Stanley	Corporate Bond 3.875% 4/29/24	53,244	49,647
Parker Hannifin	Corporate Bond 6.2500% 5/15/38	87,166	74,151
Pfizer Inc.	Corporate Bond 7.2000% 3/15/39	78,134	69,744
Prudential Financial	Corporate Bond 6.6250% 12/01/37	27,903	24,211
Qualcomm Inc	Corporate Bond 4.3% 5/20/47	40,704	35,772
Shell International	Corporate Bond 4.375% 5/11/45	65,085	61,847
Spectra Energy	Corporate Bond 5.95% 9/25/43	24,008	21,345
Sysco Corporation	Corporate Bond 6.5% 8/01/28	34,477	28,948
The Boeing Company	Corporate Bond 7.5000% 8/15/40	94,923	86,533
Thermo Fisher	Corporate Bond 3.6% 8/15/21	53,699	49,950
Time Warner Inc.	Corporate Bond 6.2% 3/15/40	79,520	64,970
Union Pacific Company	Corporate Bond 4.1500% 01/15/45	84,011	71,319
United Parcel Service	Corporate Bond 6.2% 1/15/38	58,466	52,060
United Tech Corporation	Corporate Bond 5.7% 4/15/40	100,942	82,409
University PA Trustees	Corporate Bond 4.674% 9/01/12	59,800	53,645
Verizon Communications Inc.	Corporate Bond 6.55% 9/15/43	83,352	88,664
Virginia Electric	Corporate Bond 8.8750% 11/15/38	106,412	90,867
Wells Fargo Co.	Corporate Bond 5.375% 11/02/43	90,148	78,451
Wisconsin Electric Power	Corporate Bond 4.25% 6/01/44	56,839	49,455
Total corporate bonds		4,459,280	3,939,950
Total investments, at fair value		\$ 6,594,282	\$ 5,822,383

* Denotes a party-in-interest.

The above information was derived from data that has been certified as complete and accurate by the trustee of the Plan.

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(j)

Schedule of Reportable Transactions

For the year ended December 31, 2018
(unaudited)

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party	Description of Assets	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain/ (Loss)	
<u>Category (iii) – series of transactions in excess of 5 percent of plan assets</u>								
Fidelity	500 Index Fund	2	\$ 1,404,314	\$	\$ 1,404,314	\$ 1,404,314	\$	-
* Charles Schwab	Money Market Fund	87	503,665	536,732	1,040,397	1,040,397		-
Vanguard	500 Index Fund Admiral Shares	4	36,679	1,398,206	1,043,118	1,434,885		391,767

There were no category (i), (ii) or (iv) reportable transactions during 2018.

* Denotes a party-in-interest.

The above information was derived from data that has been certified as complete and accurate by the trustee of the Plan.

Headquarters

280 Trumbull Street, 24th Floor
Hartford, CT 06103
860.522.3111

One Hamden Center

2319 Whitney Avenue, Suite 2A
Hamden, CT 06518
203.397.2525

14 Bobala Road, 3rd Floor

Holyoke, MA 01040
413.536.3970

WAdvising.com



ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA

Attained Age	Completed Years of Credited Service on January 1, 2018									
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up
Under 25	0	0	0	0	0	0	0	0	0	0
25-29	0	0	1	0	0	0	0	0	0	0
30-34	0	0	2	0	0	0	0	0	0	0
35-39	0	0	0	1	0	0	0	0	0	0
40-44	0	0	2	1	0	0	0	0	0	0
45-49	0	0	3	5	2	2	1	0	0	0
50-54	0	0	2	1	3	1	1	0	0	0
55-59	0	1	2	0	1	0	0	0	0	0
60-64	0	1	0	0	0	4	1	0	0	1
65-69	0	0	0	2	0	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	1

SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

2.80%

Age 65 benefit commencements.

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Turnover Rates:

Percentage of employees terminating during the
year of age shown.

<u>Age</u>	<u>Rate</u>
20	0.00%
21	19.20%
22	19.20%
23	18.00%
24	17.20%
25	16.00%
26	15.20%
27	14.40%
28	13.20%
29	12.40%
30	11.60%
31	11.20%
32	10.40%
33	9.60%
34	8.80%
35	8.40%
40	6.00%
41	5.60%
42	5.20%
43	4.80%
44	4.80%
45	4.40%
46	4.40%
47	4.00%
48	4.00%
49	4.00%
50+	4.00%

Disability Rates:

None Assumed.

Marriage Assumptions

80% married, with husbands 3 years older than
wives.

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, PART V - STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Other Assumptions

Form of Payment	100% of cash balance participants are assumed to elect a lump sum payment. 100% of all other future retirees are assumed to elect a single life annuity.
Administrative Expenses	\$54,300 expected for the 2018 plan year.
Maximum Benefit (Limited under IRC Sec. 415)	\$220,000 for 2018.
Change in Funding Assumptions	The Cash Balance Interest Crediting Rate was updated from 2.26% to 2.80%. The Administrative Expenses assumption was increased from \$50,100 to \$54,300. The segment rates and mortality assumption have been updated as prescribed in IRS regulations.

Methods

Asset Valuation Method	The value of plan assets is equal to the fair value. For the ERISA funding valuation, discounted receivable contributions are added to the fair value of assets.
Unit Credit Actuarial Cost Method	The <u>Unit Credit Actuarial Cost Method</u> is used to determine the Funding Target (FT) for PPA funding purpose. The normal cost for each employee is the present value of the benefit which accrues during that current year. The total normal cost is the sum of the normal costs for all active participants plus expected administrative expenses.
Change in Methods	No changes from the prior year.



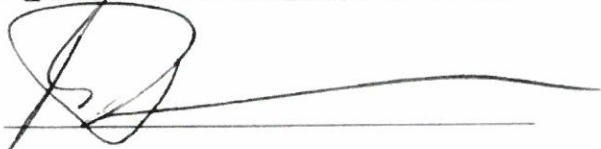
Authorization to File the Plan's Form 5500 Electronically
EthosEnergy Pension Plan for Union Employees

Upon receipt of the signed Form 5500 and this signed authorization, permission is granted to Retirement Horizons Inc. (RHI) to electronically file the annual Form 5500 on behalf of the plan named above.

The Plan Administrator authorizes RHI to utilize its PIN to file the 5500 along with any applicable schedules for the Plan.

The Plan Administrator may revoke or change this authorization at any time via written notification to RHI.

Print Name: Matthias Piotrowski

Signature: 

Date: 10/8/2019

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold;">2018</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
A This return/report is for: <div style="display: flex; justify-content: space-between;"> <div> ☐ a multiemployer plan ☒ a single-employer plan B This return/report is: <div style="display: flex; justify-content: space-between;"> <div> ☐ the first return/report ☐ an amended return/report </div> <div> ☐ a multiple-employer plan (filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____ ☐ the final return/report ☐ a short plan year return/report (less than 12 months) </div> </div> </div> </div>	C If the plan is a collectively-bargained plan, check here: ☐ D Check box if filing under: <div style="display: flex; justify-content: space-between;"> <div> ☒ Form 5558 ☐ special extension (enter description) </div> <div> ☐ automatic extension </div> <div> ☐ the DFVC program </div> </div>

Part II Basic Plan Information—enter all requested information											
1a Name of plan EthosEnergy Pension Plan for Union Employees 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) EthosEnergy, GTS Holdings (US), LLC Matthias Piotrowicz 2800 North Loop West, Suite 1100 Houston, TX 77092	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #f2f2f2;">1b Three-digit plan number (PN) ▶</td> <td>002</td> </tr> <tr> <td style="background-color: #f2f2f2;">1c Effective date of plan</td> <td>05/06/2014</td> </tr> <tr> <td style="background-color: #f2f2f2;">2b Employer Identification Number (EIN)</td> <td>76-0466008</td> </tr> <tr> <td style="background-color: #f2f2f2;">2c Plan Sponsor's telephone number</td> <td>(713) 812-2300</td> </tr> <tr> <td style="background-color: #f2f2f2;">2d Business code (see instructions)</td> <td>811310</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan	05/06/2014	2b Employer Identification Number (EIN)	76-0466008	2c Plan Sponsor's telephone number	(713) 812-2300	2d Business code (see instructions)	811310
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan	05/06/2014										
2b Employer Identification Number (EIN)	76-0466008										
2c Plan Sponsor's telephone number	(713) 812-2300										
2d Business code (see instructions)	811310										

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

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

SIGN HERE	 Signature of plan administrator	10/14/2019 Date	Matthias Piotrowicz Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	10/14/2019 Date	Matthias Piotrowicz Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018)
v. 171027

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(j)

Schedule of Reportable Transactions

For the year ended December 31, 2018
(unaudited)

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party	Description of Assets	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain/ (Loss)	
Category (iii) – series of transactions in excess of 5 percent of plan assets								
Fidelity	500 Index Fund	2	\$ 1,404,314	\$ -	\$ 1,404,314	\$ 1,404,314	\$ -	
* Charles Schwab	Money Market Fund	87	503,665	536,732	1,040,397	1,040,397	-	
Vanguard	500 Index Fund Admiral Shares	4	36,679	1,398,206	1,043,118	1,434,885	391,767	

There were no category (i), (ii) or (iv) reportable transactions during 2018.

* Denotes a party-in-interest.

The above information was derived from data that has been certified as complete and accurate by the trustee of the Plan.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
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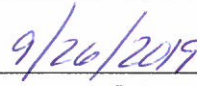
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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

A Name of plan EthosEnergy Pension Plan for Union Employees	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EthosEnergy, GTS holdings (US) LLC	D Employer Identification Number (EIN) 76-0466008
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information			
1 Enter the valuation date: Month 01 Day 01 Year 2018			
2 Assets:			
a Market value.....	2a	6369009	
b Actuarial value.....	2b	6369009	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	42	2644119	2644119
b For terminated vested participants	40	1248900	1248900
c For active participants	42	2026221	2026221
d Total	124	5919240	5919240
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	5.75 %	
6 Target normal cost	6	121682	

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

SIGN HERE		
	Signature of actuary David A. Sawyer	Date 17-06271
	Type or print name of actuary Retirement Horizons, Incorporated	Most recent enrollment number (281) 286-1100
	Firm name 2201 Timberloch Place, Suite 150	Telephone number (including area code)
	The Woodlands, TX 77380	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	0	0
10 Interest on line 9 using prior year's actual return of <u>12.33</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		60971
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.94</u> %		3622
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		64593
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	107.59 %
15 Adjusted funding target attainment percentage	15	107.59 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.74 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09-24-2018	50000				
12-21-2018	50000				
03-25-2019	50000				
06-24-2019	50000				
Totals ▶			18(b)	200000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	188087

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

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

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

21	Discount rate:			
a	Segment rates:	1st segment: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %
				☐ N/A, full yield curve used
b	Applicable month (enter code).....			21b 4
22	Weighted average retirement age			22 61
23	Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☐ Prescribed - separate
		Current regulation:	☐ Prescribed - combined	☒ Prescribed - separate
			☐ Substitute	☐ Substitute

Part VI Miscellaneous Items

24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31	Target normal cost and excess assets (see instructions):		
a	Target normal cost (line 6)	31a	121682
b	Excess assets, if applicable, but not greater than line 31a	31b	121682
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment.....	0	0
b	Waiver amortization installment	0	0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0
	Carryover balance	Prefunding balance	Total balance
35	Balances elected for use to offset funding requirement.....	0	0
36	Additional cash requirement (line 34 minus line 35).....	36	0
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	188087
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)	38a	188087
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0
40	Unpaid minimum required contributions for all years	40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41	If an election was made to use PRA 2010 funding relief for this plan:	
a	Schedule elected	☐ 2 plus 7 years ☐ 15 years
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, LINE 19 – DISCOUNTED EMPLOYER CONTRIBUTIONS

Contribution Dates	Days After Valuation	Contribution Amounts	Effective Interest Rate	Interest Adjustment	Interest Adjusted Contributions
24-Sep-18	266	\$50,000	5.75%	(\$1,996)	\$48,004
21-Dec-18	354	\$50,000	5.75%	(\$2,639)	\$47,361
25-Mar-19	448	\$50,000	5.75%	(\$3,316)	\$46,684
24-Jun-19	539	<u>\$50,000</u>	5.75%	<u>(\$3,962)</u>	<u>\$46,038</u>
Total		\$200,000		(\$11,913)	\$188,087

2018 Plan Year Contributions	\$200,000
Interest Adjustment for Contributions made after the Beginning of the Plan Year	<u>(\$11,913)</u>
2018 Plan Year Discounted Contributions	\$188,087

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, LINE 22 – DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Age	Rate	Lives	Retiring	Weight
55	5.00%	100.00	5.00	2.75
56	5.00%	95.00	4.75	2.66
57	8.00%	90.25	7.22	4.12
58	8.00%	83.03	6.64	3.85
59	10.00%	76.39	7.64	4.51
60	10.00%	68.75	6.87	4.12
61	15.00%	61.87	9.28	5.66
62	30.00%	52.59	15.78	9.78
63	20.00%	36.82	7.36	4.64
64	10.00%	29.45	2.95	1.88
65	100.00%	26.51	26.51	17.23
				61.21

Terminated vested participants retire at age 65

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS

Effective Date	May 6, 2014
Coverage	Eligible union employees who were employed by TurboCare, Inc. prior to July 7, 2008.
Eligibility	No new entrants are eligible to participate in the plan.
Eligibility Service	All employees are eligible to participate upon attainment of age 21 and completion of one year of service.
Vesting Service	A year of service is credited for any 12 consecutive months in which 1,000 hours of service is worked, including service under the prior plan, calculated from date of hire.
Benefit Service	A year of service is credited for any 12 consecutive months in which 1,800 hours of service is worked, prorated for service over 1,000 hours and partial credit for less than 1,000 hours, calculated from date of hire. Service under the prior plan is included under the plan.
Retirement Dates:	
➤ Normal	The first day of the month coincident with or next following the later of the participant's 65 th birthday, and the 5 th anniversary of joining the Plan.
➤ Early	A participant may elect to retire early on the first day of any month after he has attained age 55 and completed 15 years of Vesting Service.
➤ Late	The first day of the month coincident with or next following the date the participant terminates employment, if such termination occurs after his Normal Retirement Date.

SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS

The amount of monthly retirement income for each year of Benefit Service, commencing on his normal retirement date. Multiplier was originally \$15 and increased in the future per the schedule below:

<u>Date of Termination</u>	<u>Benefit Multiplier</u>
Prior to 06/04/97	\$15.00
06/04/97 – 06/03/98	\$15.50
06/04/98 – 06/03/99	\$16.00
06/04/99 – 06/03/01	\$24.00
06/04/01 – 06/03/02	\$28.00
06/04/02 – 06/03/05	\$30.00
06/04/05 – 06/03/08	\$34.00
06/04/08 – 12/31/11	\$38.00
01/01/12 and later	\$42.00

The actuarial equivalent of the Monthly Accrued Benefit as of the date of early retirement.

The greater of the Monthly Accrued Benefit and the actuarial equivalent of the Monthly Accrued Benefit as of the Normal Retirement Date.

If a participant terminates employment after completing at least five years of Vesting Service; he will be entitled to his full Accrued Benefit payable at age 65. If such participant is eligible and elects to receive his Accrued Benefit prior to age 65, the monthly benefit will be actuarially reduced.

Upon the death of a participant, the surviving spouse is entitled to an immediate monthly life annuity equal to one-half of the Qualified Joint and Survivor Annuity which the participant had accrued to the date of his death (or, if earlier, the date of separation from service).

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS

➤ Before Early Retirement Date	Upon the death of a participant, the qualifying spouse is entitled to a monthly life annuity equal to one-half of the Qualified Joint and Survivor Annuity, which the participant had accrued at the date of his death (or, if earlier, the date of separation from service), payable at the participant's 55 th birthday.
Cash Balance	
➤ Account Balance	The account is increased monthly with Interest Credits.
➤ Interest Credits	Based on 30-year Treasury rate for the August immediately preceding the plan year
Form of Pension	The Normal Form of Pension is a Life Annuity.
Contributions	The employer pays the entire cost of the retirement
Actuarial Equivalence	Applicable Mortality Table and the 417(e) segment rates for the prior November.
Lump Sum Cash Out	Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age 65 monthly retirement benefit payable as a Life Annuity is less than \$5,000.
Optional Forms of Payment	The optional forms of payment are as follows: <ul style="list-style-type: none">- Life Annuity- 10-Year Certain and Life Annuity- 50%, 66 2/3%, 75% or 100% Joint & Contingent Annuity- Lump Sum (Cash Balance Account only)
Prior Plan	Siemens Pension Plan for Union Employees
Change in Plan Provisions	There have been no changes since the prior plan year.

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year)

December 31, 2018 (unaudited)			
(c) Description of Investment including Maturity Date,			
(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Money market fund:			
* Charles Schwab Bank	Money Market Fund	\$ 182,040	\$ 182,040
Registered investment companies (mutual funds):			
Fidelity	500 Index Fund	1,364,020	1,165,118
American Funds	Europacific Growth R6	187,847	158,447
Total registered investment companies (mutual funds)		1,551,867	1,323,565
Government Securities:			
U.S. Treasury	U.S. Treasury Bond Stripped Principal	245,570	235,130
Municipal Bonds:			
State of New Jersey	New Jersey State Bond 7.1% 41	75,898	68,304
State of Ohio	Ohio State University Bond 4.8% 6/01/11	79,627	73,394
Total municipal bonds		155,525	141,698
Corporate Bonds:			
Ace INA Holdings Inc.	Corporate Bond 8.88% 8/15/29	31,816	28,267
Aetna Inc.	Corporate Bond 6.63% 6/15/36	71,060	58,909
Aflac Inc.	Corporate Bond 6.90% 12/17/39	108,379	97,753
Alabama Power Company	Corporate Bond 5.5% 3/15/41	102,663	84,876
Allstate Corporation	Corporate Bond 4.5% 6/15/43	57,273	50,866
Altria Group Inc.	Corporate Bond 9.95% 11/10/38	88,566	74,085
American Express	Corporate Bond 4.05% 12/03/42	51,613	47,491
Amgen Inc.	Corporate Bond 5.65% 6/15/42	75,306	66,568
Anheuser-Busch	Corporate Bond 6.38% 1/15/40	103,417	81,702
Apache Corporation	Corporate Bond 5.1% 9/01/40	78,933	67,371
Apple Inc.	Corporate Bond 3.85% 5/04/43	80,502	71,198
Archer Daniels	Corporate Bond 5.765% 3/01/41	82,713	71,957
AT&T	Corporate Bond 4.35% 6/15/45	59,445	55,359
AvalonBay	Corporate Bond 4.15% 7/1/47	40,971	38,192
Bank New York	Corporate Bond 3.25% 5/16/27	48,543	48,260
Becton Dickinson	Corporate Bond 4.69% 12/15/44	56,887	47,488

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) - *Continued*

December 31, 2018
(unaudited)

		(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party			
Corporate Bonds (Continued):				
	Bristol Myers Squibb	Corporate Bond 6.8000% 11/15/26	\$ 103,889	\$ 91,219
	Burlington Northern	Corporate Bond 6.15% 5/01/37	56,059	49,253
	Caterpillar Inc.	Corporate Bond 4.3% 5/15/44	74,907	70,311
	Chubb Corporation	Corporate Bond 6.5% 5/15/38	88,565	76,363
	Cintas Corporation	Corporate Bond 3.7% 4/1/27	24,792	24,432
	Citigroup Inc.	Corporate Bond 6.875% 98	70,596	65,569
	CME Group Inc.	Corporate Bond 0.00001% 9/15/22	78,576	74,679
	Colgate-Palmolive Corporation	Corporate Bond 4% 8/15/45	44,381	44,971
	Columbus Southern	Corporate Bond 5.85% 10/1/35	59,025	58,064
	Commonwealth Edison	Corporate Bond 4.7% 1/15/44	29,630	26,720
	Conocophillips	Corporate Bond 8.1250% 2/15/30	38,339	33,336
	CSX Corporation	Corporate Bond 5.5% 4/15/41	64,829	55,997
	Deer & Co.	Corporate Bond 8.1000% 5/15/30	39,972	33,777
	Devon Energy Corporation	Corporate Bond 4.75% 5/15/42	27,030	21,717
	Duke Energy	Corporate Bond 6.1% 6/01/37	55,857	48,513
	Enterprise Productions	Corporate Bond 5.100% 2/15/45	41,974	39,878
	Equitable Cos Inc.	Corporate Bond 7% 4/01/28	81,552	70,758
	Exxon Mobil Corp.	Corporate Bond 3.567% 3/06/45	55,329	51,358
	Fedex Corporation	Corporate Bond 5.1% 1/15/44	29,081	24,580
	Florida Power	Corporate Bond 5.95% 2/01/38	72,228	61,924
	General Electric Co.	Corporate Bond 5.95% 2/01/38	88,453	62,837
	General Mills Inc.	Corporate Bond 4.15% 2/15/43	44,630	42,259
	Goldman Sachs	Corporate Bond 6.75% 10/01/37	66,517	56,821
	Halliburton Company	Corporate Bond 4.75% 8/01/43	57,355	48,167
	IBM	Corporate Bond 4% 6/20/42	77,713	65,438
	Kimberly-Clark	Corporate Bond 6.6250% 8/01/37	74,384	65,271
	Lockheed Martin	Corporate Bond 4.85% 9/15/41	60,545	53,253
	Magellan Midstreet	Corporate Bond 5.15% 10/15/43	53,252	50,897
	Markel Corporation	Corporate Bond 5% 3/30/43	56,715	48,468
	Mass Institutional Tech MTN	Corporate Bond 5.6% 7/01/11	70,963	64,663
	Mckesson Corporation	Corporate Bond 4.883% 3/15/44	71,225	72,250
	Metlife Inc.	Corporate Bond 6.5% 12/15/32	70,544	62,615
	Microsoft Corporation	Corporate Bond 4% 2/12/55	39,847	39,369

THE ETHOS ENERGY PENSION PLAN FOR UNION EMPLOYEES

EIN: 76-0466008, Plan #001
Form 5500, Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) - *Continued*

December 31, 2018
(unaudited)

		(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party			
Corporate Bonds (Continued):				
	Mondelez International	Corporate Bond 6.8750% 2/01/38	\$ 73,606	\$ 59,893
	Morgan Stanely	Corporate Bond 3.875% 4/29/24	53,244	49,647
	Parker Hannifin	Corporate Bond 6.2500% 5/15/38	87,166	74,151
	Pfizer Inc.	Corporate Bond 7.2000% 3/15/39	78,134	69,744
	Prudential Financial	Corporate Bond 6.6250% 12/01/37	27,903	24,211
	Qualcomm Inc	Corporate Bond 4.3% 5/20/47	40,704	35,772
	Shell International	Corporate Bond 4.375% 5/11/45	65,085	61,847
	Spectra Energy	Corporate Bond 5.95% 9/25/43	24,008	21,345
	Sysco Corporation	Corporate Bond 6.5% 8/01/28	34,477	28,948
	The Boeing Company	Corporate Bond 7.5000% 8/15/40	94,923	86,533
	Thermo Fisher	Corporate Bond 3.6% 8/15/21	53,699	49,950
	Time Warner Inc.	Corporate Bond 6.2% 3/15/40	79,520	64,970
	Union Pacific Company	Corporate Bond 4.1500% 01/15/45	84,011	71,319
	United Parcel Service	Corporate Bond 6.2% 1/15/38	58,466	52,060
	United Tech Corporation	Corporate Bond 5.7% 4/15/40	100,942	82,409
	University PA Trustees	Corporate Bond 4.674% 9/01/12	59,800	53,645
	Verizon Commounications Inc.	Corporate Bond 6.55% 9/15/43	83,352	88,664
	Virginia Electric	Corporate Bond 8.8750% 11/15/38	106,412	90,867
	Wells Fargo Co.	Corporate Bond 5.375% 11/02/43	90,148	78,451
	Wisconsin Electric Power	Corporate Bond 4.25% 6/01/44	56,839	49,455
Total corporate bonds			4,459,280	3,939,950
Total investments, at fair value			\$ 6,594,282	\$ 5,822,383

* Denotes a party-in-interest.

The above information was derived from data that has been certified as complete and accurate by the trustee of the Plan.

ETHOSENERGY PENSION PLAN FOR UNION EMPLOYEES
EIN #76-0466008 / PN 002

SCHEDULE SB, LINE 24 – CHANGE IN ACTUARIAL ASSUMPTIONS

The cash balance interest crediting rate was updated from 2.26% to 2.80% to reflect the August 2017 30-year Treasury rate. The administrative expense assumption was changed from \$50,100 to \$54,300 to reflect expectations for the current year.