

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</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)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</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>WESTMORELAND MINING LLC</u> <u>10375 PARK MEADOWS DRIVE</u> <u>SUITE 400</u> <u>LONE TREE, CO 80124</u>	1c	Effective date of plan <u>04/08/2019</u>
	2b	Employer Identification Number (EIN) <u>83-3555130</u>
	2c	Plan Sponsor's telephone number <u>303-922-6463</u>
	2d	Business code (see instructions) <u>212110</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.	10/13/2023	DONDI KRATZENSTEIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	DONDI KRATZENSTEIN
	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 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 658
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 420
a(2) Total number of active participants at the end of the plan year		6a(2) 313
b Retired or separated participants receiving benefits		6b 8
c Other retired or separated participants entitled to future benefits.....		6c 293
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 614
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 614
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 614
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 3
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: 2E 2F 2G 2J 2K 2S 2T		
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
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) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTMORELAND MINING LLC	D Employer Identification Number (EIN) 83-3555130

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	075457	614	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	16448457
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	32936665

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED INCOME FUND**

b Balance at the end of the previous year **7b** 19055177

c	Additions: (1) Contributions deposited during the year	7c(1)	893191	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	297602	
	(4) Transferred from separate account.....	7c(4)	1417833	
	(5) Other (specify below)	7c(5)	1223827	

▶ **LOAN REPAYMENTS MISCELLANEOUS IN TRANSFERS IN**

(6) Total additions..... **7c(6)** 3832453

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 22887630

e Deductions:

(1)	Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4062955	
(2)	Administration charge made by carrier.....	7e(2)	1528	
(3)	Transferred to separate account.....	7e(3)	1283759	
(4)	Other (specify below)	7e(4)	1090931	

▶ **LOAN INITIATIONS TRANSFERS OUT, FORFEITURES DEBITS MISCELLANEOUS OUT**

(5) Total deductions..... **7e(5)** 6439173

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 16448457

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTMORELAND MINING LLC	D Employer Identification Number (EIN) 83-3555130

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND
06-1050034

(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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE	110690	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(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	50000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PLANTE MORAN PLLC

38-1357951

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	41650	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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WESTMORELAND MINING LLC	D Employer Identification Number (EIN) 83-3555130	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S&P500 INDEX - ISP			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3062117	
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND / PGIM FD			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-299	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7237478	
a Name of MTIA, CCT, PSA, or 103-12 IE: MCV/ROBECO FUND			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-440	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2744656	
a Name of MTIA, CCT, PSA, or 103-12 IE: TRP GROWTH STK STGY			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-435	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8152939	
a Name of MTIA, CCT, PSA, or 103-12 IE: PRU DAY ONE IFX TRGT BAL			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-697	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9572237	
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM QS MID CAP IDX - ISP			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-833	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 896664	
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM QS SML CAP IDX - ISP			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.			
c EIN-PN 06-1050034-832	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 717080	

a Name of MTIA, CCT, PSA, or 103-12 IE: **CORE BD ENHANCED IDX/PGIM**

b Name of sponsor of entity listed in (a): **PRUDENTIAL RETIREMENT INS.**

c EIN-PN 06-1050034-036	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 553495
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	Financial Transaction Schedules 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 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTMORELAND MINING LLC	D Employer Identification Number (EIN) 83-3555130

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
---------------	--

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
WESTMORELAND MINING LLC		PLAN SPONSOR	IMPROPER INVOICE PAYMENT FROM PLAN		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
		56550			1780
(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved		(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value		(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTMORELAND MINING LLC</u>		D Employer Identification Number (EIN) <u>83-3555130</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	64065	0
(2) Participant contributions.....	1b(2)	138912	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	2042461	1408022
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	47484433	32936665
(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)	41035650	28539120
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	19055177	16448457
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	109820698	79332264

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	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	109820698	79332264
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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)	2659251	
(B) Participants	2a(1)(B)	3472939	
(C) Others (including rollovers)	2a(1)(C)	65862	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6198052
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	90281	
(F) Other	2b(1)(F)	297603	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		387884
(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)	429350	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		429350
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-9841568
(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)		-6855716
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-9681998
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	20610046	
(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)		20610046
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	196390	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		196390
j Total expenses. Add all expense amounts in column (b) and enter total	2j		20806436
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-30488434
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: PLANTE & MORAN, PLLC

(2) EIN: 38-1357951

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.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d	X		58330
e Was this plan covered by a fidelity bond?			
4e	X		15000000
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		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 WESTMORELAND MINING LLC		D Employer Identification Number (EIN) 83-3555130
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 22-1211670		
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
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		Schedule R (Form 5500) 2022 v. 220413

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____



WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Financial Statements

and

Independent Auditor's Report

For the year ended December 31, 2022

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

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Independent Auditor's Report

To the Plan Administrator
Westmoreland Mining Employees' Savings Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audits

We have performed audits of the financial statements of Westmoreland Mining Employees' Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021 and the related statement of changes in net assets available for benefits for the year ended December 31, 2022 and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2022 and 2021 and for the year ended December 31, 2022 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

To the Plan Administrator
Westmoreland Mining Employees' Savings Plan

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audits* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of the ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

To the Plan Administrator
Westmoreland Mining Employees' Savings Plan

Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of December 31, 2022 and nonexempt transactions for the year ended December 31, 2022 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Plante & Moran, PLLC

Southfield, Michigan
October 2, 2023

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2022	December 31, 2021
Investments at fair value:		
Pooled separate accounts	\$ 32,936,665	\$ 47,484,433
Mutual funds	28,539,120	41,035,650
Total investments at fair value	61,475,785	88,520,083
Investment in contracts at contract value	16,448,457	19,055,177
Receivables		
Notes receivable from participants	1,408,022	2,042,461
Employer contribution	—	64,065
Employee contribution	—	138,912
Total receivables	1,408,022	2,245,438
Net assets available for benefits	<u>\$ 79,332,264</u>	<u>\$ 109,820,698</u>

See accompanying Notes to Financial Statements.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Year Ended December 31, 2022
Contributions:	
Employer, net of forfeitures applied	\$ 2,659,251
Employee	3,472,939
Rollovers	65,862
Total contributions	6,198,052
Investment income (loss):	
Interest and dividends	726,953
Net depreciation of investments, including realized and unrealized gains and losses	(16,697,284)
Total investment loss	(15,970,331)
Interest income from notes receivable from participants	90,281
Deductions from net assets attributed to:	
Distributions to participants	(20,610,046)
Administrative expenses, net of forfeitures	(196,390)
Total deductions	(20,806,436)
Decrease in net assets available for benefits	(30,488,434)
Net assets available for benefits:	
Beginning of year	109,820,698
End of year	<u>\$ 79,332,264</u>

See accompanying Notes to Financial Statements.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statement Presentation

The Westmoreland Mining Employees' Savings Plan, or the "Plan", established April 8, 2019 (as amended), is a defined contribution plan and is sponsored by Westmoreland Mining LLC (the "Company" or "Employer"). Effective April 8, 2019, the accounts of employees, former employees, alternate payee and beneficiaries of certain predecessor employers, were transferred to the Plan from the Westmoreland Coal Company and Subsidiaries Employees' Savings Plan (the "Westmoreland Coal Plan") as part of a spin-off of the Westmoreland Coal Plan.

The accompanying financial statements have been prepared on the accrual basis of accounting and present the net assets available for benefits and changes in those net assets.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions in net assets available for benefits during the reporting period. Actual results could differ significantly from those estimates.

Investments

Pooled separate accounts are recorded at net asset value ("NAV"), as a practical expedient for fair value, of units held by the Plan at year-end, which is based on the quoted market prices of the securities underlying the investments. There are no unfunded commitments, and the units may be redeemed on a daily basis.

Mutual funds are recorded at quoted market values.

As described in guidance issued by the Financial Accounting Standards Board ("FASB"), fully benefit-responsive investment contracts held by a defined-contribution plan are required to be reported at contract value. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net realized and unrealized gains and losses are reflected in the accompanying statement of changes in net assets available for benefits as net appreciation (depreciation) of investments and is determined as the difference between fair value at the beginning of the year (or date purchased during the year) and selling price or year-end fair value. Changes in market values after the Plan year-end are not reflected in the accompanying financial statements. See Note 6 for a discussion of fair value measurements.

Distributions to Participants

Distributions to participants are recorded when paid.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

2. DESCRIPTION OF PLAN

The following summary of the Plan are provisions of the Plan. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is further subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

General

The Plan, which consists of subplans listed below, is administered by Westmoreland Retirement Benefits Administrative Committee (the "Administrator"), which is appointed by the Compensation and Benefits Committee of the Company's Board. Empower Annuity Insurance Company ("Empower") (formerly Prudential Retirement Insurance and Annuity Company) and Prudential Bank & Trust, FSB, the trustees, have full responsibility for the control and management of the assets of the Plan. Substantially all trustee fees, administrative costs and investment fees of the Plan are paid by the Company; however, costs of administrative expenses directly attributable to participant accounts are paid by participants. The Plan charges each plan participant 0.09% annually assessed on each participant's end of period asset balance, paid to the Plan's expense account quarterly. The amounts collected from this 0.09% annual charge are used to pay certain of the administrative expenses of the plan.

Eligibility

Each eligible employee who is a participant on April 8, 2019, will remain a participant as of such date. For nonunion workers, each full-time eligible employee will become a participant on his or her date of employment, and each eligible employee who is not hired full-time will become a participant on the first day of the month coincident with or next following completion of a year of service. For eligible employees other than nonunion workers, eligibility is specified below.

Beulah Union Workers (formerly Dakota Union Workers), other than Beulah New Inexperienced Miners, are eligible to participate in the Plan on the first day of the month coincident with or next following completion of ninety days of service. Notwithstanding anything in the Plan to the contrary, the ninety days of service will be computed under the elapsed time method for computing eligibility service. Beulah New Inexperienced Miners are eligible to participate in the Plan on their date of hire or rehire.

Savage Union Workers are eligible to participate in the Plan on the first day of the month coincident with or next following completion of ninety days of service. Notwithstanding anything in the Plan to the contrary, the ninety days of service will be computed under the elapsed time method for computing eligibility service.

San Juan eligible employees are eligible to participate in the Plan on their date of hire or rehire. The eligible employee has the following additional meaning: (a) eligible employee excludes any individual who works on surface operations and is classified by the Employer as a "fixed term temporary employee", provided that the Employer determines that such individual is hired in a job capacity to work for a period of at least 12 continuous months. However, if such individual works for a period of at least 12 continuous months, such individual will be considered an employee under the Plan. Notwithstanding anything in the Plan to the contrary, the ninety days of service will be computed under the elapsed time method for computing eligibility service. (b) eligible employee includes any individual (other than a common-law employee) who, pursuant to an agreement between an Employer and any other person, has performed services for the Employer (or for the Employer and related person determined in accordance with Code Section 414(n)(6)) on a substantially full-time basis for a period of at least one year, and such services are performed under the Employer's primary direction or control.

Contributions

Participants may elect to have the Employer deduct a whole percentage between 1% and 75% of their eligible compensation as deferral contributions. The participant's maximum pre-tax contribution is limited by the Internal Revenue Code ("IRC") to \$20,500 in calendar year December 31, 2022. Catch-up contributions are permitted for those eligible employees over the age of 50 years and are limited to \$6,500 in calendar year December 31, 2022.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

Participants may elect to make contributions in one of the following methods: (1) Affirmative election: Participants may affirmatively elect to make deferral contributions in such manner as approved by the Administrator. Participants may also change existing elections or reduce their election to zero. (2) Automatic election: Unless otherwise elected, each eligible employee who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 6% of his or her eligible compensation. (3) Former Westmoreland Coal Plan Participants: Participants who were participants in the Westmoreland Coal Plan, and whose accounts were transferred to this Plan, as of the Effective Date, retain their elective deferral rate as was in effect under the Westmoreland Coal Plan immediately prior to the transfer, provided that nothing herein will limit the ability of such participants to change their contribution elections prospectively.

On or after January 1, 2020, the Company will match all nonunion participants' contributions 100% up to a maximum of 5% of their eligible compensation.

For Beulah Union Workers, unless otherwise elected, each Beulah Union Worker who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 3% of his or her eligible compensation. Any participant who was automatically enrolled and has not since made an affirmative election, or who has made an affirmative election but elected to defer at least 1% but less than 6% of his or her eligible compensation, will have his or her deferral contribution percentage automatically increased by 1% effective as of the participant's anniversary date of participation, up to a maximum elective deferral contribution percentage of 6%. Notwithstanding the foregoing, any participant subject to the automatic increase program may elect to opt out in accordance with the Plan procedures.

The Company will not make matching contribution for Beulah Union Workers. The Company will make a non-elective employer contribution to each Beulah Worker in the amount of \$3 for each hour actually worked as required by the Collective Bargaining Agreement between Dakota Westmoreland LLC and the International Union United Mine Workers of America.

For Savage Union Workers, unless otherwise elected, each Savage Union Worker who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 3% of his or her eligible compensation. Any participant who was automatically enrolled and has not since made an affirmative election, or who has made an affirmative election but elected to defer at least 1% but less than 6% of his or her eligible compensation, will have his or her deferral contribution percentage automatically increased by 1% effective as of the participant's anniversary date of participation, up to a maximum elective deferral contribution percentage of 6%. Notwithstanding the foregoing, any participant subject to the automatic increase program may elect to opt out in accordance with the Plan procedures.

The Company matches all Savage Union Workers' contributions 100% up to a maximum of 4% of their eligible compensation.

For San Juan Union Workers, unless otherwise elected, each San Juan Union Worker who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 6% of his or her eligible compensation. Any participant who was automatically enrolled and has not since made an affirmative election, or who has made an affirmative election but elected to defer at least 1% but less than 6% of his or her eligible compensation, will have his or her deferral contribution percentage automatically increased by 1% effective as of the participant's anniversary date of participation, up to a maximum elective deferral contribution percentage of 6%. Notwithstanding the foregoing, any participant subject to the automatic increase program may elect to opt out in accordance with the Plan procedures.

The Company matches the San Juan Union employees' contributions 75% for each dollar contributed up to a maximum of 6% of their eligible compensation. In addition to the Company match, the San Juan Union employees' receive a special employer contribution based on the following designations:

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

<u>Operation</u>	<u>Annual Contribution</u>
Surface	\$3,500, pro-rated bi-weekly
Underground	\$3,000, pro-rated bi-weekly

Participants can direct their contributions to invest in any combination of available investments within the Plan. The employer match will be contributed in cash to invest in the same manner per participants' contributions.

The Company will make true-up matching contributions to participants' accounts on an annual basis. True-up matching contributions are additional contributions made at the end of each Plan year to apply the safe harbor matching contributions based on annual compensation which may result in additional contributions.

The Plan has a Roth 401(k) feature which allows after-tax contribution dollars to be eligible for tax-free investment earnings if the distribution is qualified. Roth 401(k) contributions and regular contributions are combined for purposes of the Internal Revenue Service ("IRS") annual deferral limit. After tax contributions are also allowed in the Plan and their earnings would be taxed upon distribution.

Participant Accounts

Each participant's account is credited or debited with the participant's contribution and allocation of the Company's contribution and plan expenses and earnings (losses) and fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Distributions

Upon retirement or termination of employment, a participant may elect to receive a distribution in an amount equal to the value of the participant's vested interest in his or her account. The distribution can be taken in either a lump-sum or partial distribution. In addition, a participant may elect to receive a distribution in installment payments for a period of time not extending beyond his/her life expectancy and the life expectancy of his/her spouse or beneficiary. Upon a participant's death, a distribution of the remaining vested balance will be directed to be paid to the beneficiary designated, which typically must be paid out in full within five years. In 2022, the distribution to participants includes \$738,894 as deemed loans.

Withdrawals

During employment, a participant may elect to receive in-service withdrawals from the Plan if they meet certain criteria, which can include after-tax contributions, rollover contributions, qualified military duty status or being at least age 59½. In addition to in-service withdrawals, a participant can request a hardship withdrawal if they meet certain criteria around financial hardship, which can include (but may not be limited to) medical expenses, foreclosure, tuition or funeral expenses.

Vesting

Vesting of the Company's matching contribution for participants is based on years of continuous service. A participant is 50% vested after one year and 100% vested after two years. Vesting of the other employer's contributions are immediately 100% vested.

Administrative expense

Plan administrative expense may include bookkeeping, legal, accounting and other costs associated with maintaining the plan. The fees are collected either equally across all accounts, or proportionally based on account balance from each participant. Substantially all trustee fees, administrative costs and investment fees of the Plan are paid by the Company.

Special Considerations

Upon termination and distribution, a participants unvested amount, if any, will be forfeited and may be used to pay Plan expenses or the Employer's contributions to the Plan. If a participant has terminated and not yet begun

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

receiving distributions by the time he or she attains age 72, the participant will begin receiving minimum required distributions as of the April 1 following the calendar year in which the participant attains age 72. For a participant whom terminates with a vested balance that exceeds \$1,000 but does not exceed \$5,000 and fails to request a distribution, the Plan Administrator will direct the Trustees to roll over the vested balance to an IRA with Empower. If a participant whom terminates with a vested balance that does not exceed \$1,000 and fails to request a distribution, the Plan Administrator will pay the vested balance directly to the participant in a lump sum distribution (less federal income tax withholding).

3. CERTIFICATION OF INVESTMENTS

Empower and Prudential Bank & Trust FSB certified in writing to the Plan administrator that the stated amounts for investments and participant notes receivable at fair value/contract value as of December 31, 2022 and 2021 and the income earned or losses incurred on the investments and loan activity for the year ended December 31, 2022, as reflected in the accompanying financial statements and the supplemental schedule of assets held (at end of year), are complete and accurate.

The Plan administrator elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by Empower and Prudential Bank & Trust FSB, except for comparing the information contained therein to information included in the financial statements and the supplemental schedule of assets held (held at year end).

4. PARTIAL PLAN TERMINATION

During 2022, the Company had a reduction in force that resulted in a partial termination of the Plan. Accordingly, the terminated participants became 100 percent vested in their account balance. All other participants remain subject to the Plan's vesting requirements.

5. NOTES RECEIVABLES FROM PARTICIPANTS

Participants may have outstanding a maximum of one loan from the Plan, which can only be taken from vested participant account balances. Participants with two outstanding loans that were transferred from Westmoreland Coal Plan will continue to repay each loan in accordance with the terms of the loan at the time of transfer. The minimum amount that can be loaned to a participant is \$1,000. The maximum loan amount may not exceed 50% of the fair value of the participant's vested account balance up to a maximum of \$50,000, and may be further limited by other provisions of the IRC. Loans are generally repayable over a maximum period of five years and the interest rate is equal to a reasonable interest rate commensurate with current interest rates charged for loans made under similar circumstances. Loans for a primary residence may be repaid over a period of up to 15 years. Principal repaid and interest paid are credited to the participant's account. The interest rates on loans outstanding as of December 31, 2022 range from 4.25% to 7.25% and maturity dates range from January 2023 to August 2037.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan has entered into a fully benefit-responsive investment contract with Empower. Empower maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Interest is credited on contract balances using a single portfolio rate approach. Under the methodology, a single interest rate is applied to all contributions made to the product, regardless of the timing of those contributions. Interest crediting rates are reviewed on a semiannual basis for resetting, but may not be less than 1.5 percent. When establishing interest crediting rates for this product, Empower considers many factors, including current economic and

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

market conditions, the general interest rate environment, and both the expected and actual experience of a reference portfolio within the general account.

Certain events limit the ability of the Plan to transact at contract value with Empower. Such events include the following: (i) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provision, (iii) bankruptcy of the plan sponsor or other plan sponsor events (e.g., divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (iv) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator believes that the occurrence of any such events, which would limit the Plan's ability to transact at contract value with participants, is not probable. There are no events that allow Empower to terminate the contract and that require the plan sponsor to settle an amount different than contract value paid either within 90 days or over time.

The contract is included in the financial statements at contract value as reported to the Plan by Empower. Contract value represents contributions made under the contract, plus earnings or losses, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no events that could limit the ability of the Plan to transact at contract value. In addition, there are no events that allow the issuer to terminate the contract and which require the Plan sponsor to settle at an amount different from contract value.

7. FAIR VALUE MEASUREMENTS

The Plan classifies valuations into three levels based upon the observability of inputs to the valuation of the Plan's investments. The valuation levels are not necessarily an indication of the risk or liquidity associated with the investments. Classification is based on the lowest level of input significant to the fair value measurement. The three levels are defined as follows:

- Level 1: Unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2: Inputs other than quoted prices included in Level 1 that are observable either directly or indirectly. These may include quoted prices for similar assets or liabilities in active markets.
- Level 3: Unobservable inputs to the extent observable inputs are not available and may include prices obtained from single broker quotes. Unobservable inputs reflect the investment's own assumptions and would be based on the best information available under the circumstances.

There were no changes to the valuation techniques used during the period.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2022 and 2021. The Plan had no Level 3 assets measured at fair value.

The following assets are measured at fair value on a recurring basis as of December 31, 2022:

Description	Level 1	Level 2	Total
Investments measured at fair value			
Mutual funds	28,539,120	—	28,539,120
Total of investments at fair value	\$ 28,539,120	\$ —	\$ 28,539,120
Investments measured at net asset value*			
Pooled separate accounts			\$ 32,936,665
Total fair value of investments held			\$ 61,475,785

* Investments measured at net asset value, as practical expedient for fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation to total investments at fair value.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

The following assets are measured at fair value on a recurring basis as of December 31, 2021:

Description	Level 1	Level 2	Total
Investments measured at fair value			
Mutual funds	41,035,650	—	41,035,650
Total of investments at fair value	\$ 41,035,650	\$ —	\$ 41,035,650
Investments measured at net asset value*			
Pooled separate accounts			\$ 47,484,433
Total fair value of investments held			\$ 88,520,083

* Investments measured at net asset value, as practical expedient for fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation to total investments at fair value.

8. INCOME TAXES

The Plan last received an IRS determination letter dated April 21, 2020. The Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC.

The FASB issued guidance on accounting for uncertainty in income taxes. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements or taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Therefore, no provision or liability for income taxes has been included in the financial statements.

9. PLAN TERMINATION

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time. In the event of plan termination, participants would become 100% vested in their accounts. The Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

10. FORFEITURES

Forfeitures due to a participant's withdrawal prior to full vesting of employer contributions may be applied to employer contributions or used to offset administrative expenses. Forfeitures used to offset administrative expenses and employer contributions for the year ended December 31, 2022 was \$61,896. As of December 31, 2022 and 2021, forfeited non-vested accounts totaled \$28,014 and \$47,335, respectively.

11. RISKS AND UNCERTAINTIES

The Plan provides for various investment options in pooled separate accounts, mutual funds, stock funds, and a guaranteed income fund. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect amounts presented in the statements of net assets available for benefits.

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

12. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in certain pooled separate accounts, mutual funds, and a guaranteed income fund managed by Empower. These transactions are exempt from prohibited transaction regulations.

The Plan provides for loans to participants. These transactions qualify as party-in-interest and are exempt from prohibited transaction regulations.

During 2021, certain nonexempt transaction with party-in-interest occurred when the Company used the Plan's forfeiture account for expenses that were for other plans of the Company. These transactions were reported on the schedule of nonexempt transaction in the 2021 filing. The Company made the Plan full by reimbursing the Plan for the reported amount of \$42,900 and related lost earnings of \$1,704 on October 12, 2022.

During 2022, certain nonexempt transaction with party-in-interest occurred when the Company used the Plan's forfeiture account for expenses that were for other plans of the Company. These transactions were reported on the schedule of nonexempt transaction in the 2022 filing. The Company made the Plan full by reimbursing the Plan for the reported amount of \$13,650 and related lost earnings of \$76.49 on October 12, 2022.

13. SUBSEQUENT EVENTS

The Company has evaluated subsequent events related to the Plan through the auditor's report date, which is the date the financial statements were available for issuance, and determined that no events have occurred that have not been disclosed elsewhere in the notes to the financial statements that would require adjustments to disclosures in the financial statements.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Schedule 1

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 83-3555130

Plan #001

Year Ended December 31, 2022

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
Pooled separate accounts:			
*	Empower	Prudential Day One IncomeFlex Target Balanced Fund	\$ 9,572,237
*	Empower	SA/T. Rowe Price Growth Stock Strategy	8,152,939
*	Empower	Core Plus Bond/PGIM Fund	7,237,478
*	Empower	Dryden S&P 500 Index Fund	3,062,117
*	Empower	Mid Cap Value/Robeco Boston Partners Fund	2,744,656
*	Empower	QMA Mid Cap Index Fund	896,664
*	Empower	QMA Small Cap Index Fund	717,080
*	Empower	Core Bond Enhanced Index/PGIM Fund	553,494
Mutual funds			
	American Funds	American Funds Europacific Growth Fund	11,451,742
	JP Morgan	JP Morgan Equity Income Fund	8,409,857
	Janus Henderson	Janus Henderson Triton Fund	2,997,705
	Carillon Eagle	Carillon Eagle Mid Cap Growth Fund	2,713,825
	JP Morgan	Undiscovered Managers Behavioral Value Fund	2,631,192
	Vanguard	Vanguard Total International Stock Index Fund Admiral Shares	334,799
Guaranteed deposit fund			
*	Empower	Guaranteed Deposit Fund	16,448,457
Participant loans			
*	Empower	Participant loans (interest rates ranging from 4.25% to 7.25% and maturity dates range from January 2023 to August 2037) collateralized by participants' vested account balances	1,408,022
Total investments			<u>\$ 79,332,264</u>

* Denotes party-in-interest.

Note: Information on cost of investments is excluded for participant-directed investments.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Schedule 2

Schedule G, Part III - Schedule of Nonexempt Transactions

EIN: 83-3555130

Plan #001

Year Ended December 31, 2022

<u>(a) Identity of party involved</u>	<u>(b) Relationship to plan, employer, or other party-interest</u>	<u>(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value</u>	<u>(d) Purchase Price</u>
Westmoreland Mining LLC	Plan sponsor	improper invoice payment from plan account	
<u>(e) Selling price</u>	<u>(f) Lease rental</u>	<u>(g) Transaction expenses</u>	<u>(h) Cost of asset</u>
		\$	56,550
<u>(i) Current value of asset</u>	<u>(j) Net gain (or loss) on each transaction</u>		
	\$	1,780	



WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Financial Statements

and

Independent Auditor's Report

For the year ended December 31, 2022

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

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Independent Auditor's Report

To the Plan Administrator
Westmoreland Mining Employees' Savings Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audits

We have performed audits of the financial statements of Westmoreland Mining Employees' Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021 and the related statement of changes in net assets available for benefits for the year ended December 31, 2022 and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2022 and 2021 and for the year ended December 31, 2022 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

To the Plan Administrator
Westmoreland Mining Employees' Savings Plan

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audits* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of the ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

To the Plan Administrator
Westmoreland Mining Employees' Savings Plan

Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of December 31, 2022 and nonexempt transactions for the year ended December 31, 2022 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Plante & Moran, PLLC

Southfield, Michigan
October 2, 2023

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2022	December 31, 2021
Investments at fair value:		
Pooled separate accounts	\$ 32,936,665	\$ 47,484,433
Mutual funds	28,539,120	41,035,650
Total investments at fair value	61,475,785	88,520,083
Investment in contracts at contract value	16,448,457	19,055,177
Receivables		
Notes receivable from participants	1,408,022	2,042,461
Employer contribution	—	64,065
Employee contribution	—	138,912
Total receivables	1,408,022	2,245,438
Net assets available for benefits	<u>\$ 79,332,264</u>	<u>\$ 109,820,698</u>

See accompanying Notes to Financial Statements.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Year Ended December 31, 2022
Contributions:	
Employer, net of forfeitures applied	\$ 2,659,251
Employee	3,472,939
Rollovers	65,862
Total contributions	6,198,052
Investment income (loss):	
Interest and dividends	726,953
Net depreciation of investments, including realized and unrealized gains and losses	(16,697,284)
Total investment loss	(15,970,331)
Interest income from notes receivable from participants	90,281
Deductions from net assets attributed to:	
Distributions to participants	(20,610,046)
Administrative expenses, net of forfeitures	(196,390)
Total deductions	(20,806,436)
Decrease in net assets available for benefits	(30,488,434)
Net assets available for benefits:	
Beginning of year	109,820,698
End of year	<u>\$ 79,332,264</u>

See accompanying Notes to Financial Statements.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statement Presentation

The Westmoreland Mining Employees' Savings Plan, or the "Plan", established April 8, 2019 (as amended), is a defined contribution plan and is sponsored by Westmoreland Mining LLC (the "Company" or "Employer"). Effective April 8, 2019, the accounts of employees, former employees, alternate payee and beneficiaries of certain predecessor employers, were transferred to the Plan from the Westmoreland Coal Company and Subsidiaries Employees' Savings Plan (the "Westmoreland Coal Plan") as part of a spin-off of the Westmoreland Coal Plan.

The accompanying financial statements have been prepared on the accrual basis of accounting and present the net assets available for benefits and changes in those net assets.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions in net assets available for benefits during the reporting period. Actual results could differ significantly from those estimates.

Investments

Pooled separate accounts are recorded at net asset value ("NAV"), as a practical expedient for fair value, of units held by the Plan at year-end, which is based on the quoted market prices of the securities underlying the investments. There are no unfunded commitments, and the units may be redeemed on a daily basis.

Mutual funds are recorded at quoted market values.

As described in guidance issued by the Financial Accounting Standards Board ("FASB"), fully benefit-responsive investment contracts held by a defined-contribution plan are required to be reported at contract value. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net realized and unrealized gains and losses are reflected in the accompanying statement of changes in net assets available for benefits as net appreciation (depreciation) of investments and is determined as the difference between fair value at the beginning of the year (or date purchased during the year) and selling price or year-end fair value. Changes in market values after the Plan year-end are not reflected in the accompanying financial statements. See Note 6 for a discussion of fair value measurements.

Distributions to Participants

Distributions to participants are recorded when paid.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

2. DESCRIPTION OF PLAN

The following summary of the Plan are provisions of the Plan. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is further subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

General

The Plan, which consists of subplans listed below, is administered by Westmoreland Retirement Benefits Administrative Committee (the "Administrator"), which is appointed by the Compensation and Benefits Committee of the Company's Board. Empower Annuity Insurance Company ("Empower") (formerly Prudential Retirement Insurance and Annuity Company) and Prudential Bank & Trust, FSB, the trustees, have full responsibility for the control and management of the assets of the Plan. Substantially all trustee fees, administrative costs and investment fees of the Plan are paid by the Company; however, costs of administrative expenses directly attributable to participant accounts are paid by participants. The Plan charges each plan participant 0.09% annually assessed on each participant's end of period asset balance, paid to the Plan's expense account quarterly. The amounts collected from this 0.09% annual charge are used to pay certain of the administrative expenses of the plan.

Eligibility

Each eligible employee who is a participant on April 8, 2019, will remain a participant as of such date. For nonunion workers, each full-time eligible employee will become a participant on his or her date of employment, and each eligible employee who is not hired full-time will become a participant on the first day of the month coincident with or next following completion of a year of service. For eligible employees other than nonunion workers, eligibility is specified below.

Beulah Union Workers (formerly Dakota Union Workers), other than Beulah New Inexperienced Miners, are eligible to participate in the Plan on the first day of the month coincident with or next following completion of ninety days of service. Notwithstanding anything in the Plan to the contrary, the ninety days of service will be computed under the elapsed time method for computing eligibility service. Beulah New Inexperienced Miners are eligible to participate in the Plan on their date of hire or rehire.

Savage Union Workers are eligible to participate in the Plan on the first day of the month coincident with or next following completion of ninety days of service. Notwithstanding anything in the Plan to the contrary, the ninety days of service will be computed under the elapsed time method for computing eligibility service.

San Juan eligible employees are eligible to participate in the Plan on their date of hire or rehire. The eligible employee has the following additional meaning: (a) eligible employee excludes any individual who works on surface operations and is classified by the Employer as a "fixed term temporary employee", provided that the Employer determines that such individual is hired in a job capacity to work for a period of at least 12 continuous months. However, if such individual works for a period of at least 12 continuous months, such individual will be considered an employee under the Plan. Notwithstanding anything in the Plan to the contrary, the ninety days of service will be computed under the elapsed time method for computing eligibility service. (b) eligible employee includes any individual (other than a common-law employee) who, pursuant to an agreement between an Employer and any other person, has performed services for the Employer (or for the Employer and related person determined in accordance with Code Section 414(n)(6)) on a substantially full-time basis for a period of at least one year, and such services are performed under the Employer's primary direction or control.

Contributions

Participants may elect to have the Employer deduct a whole percentage between 1% and 75% of their eligible compensation as deferral contributions. The participant's maximum pre-tax contribution is limited by the Internal Revenue Code ("IRC") to \$20,500 in calendar year December 31, 2022. Catch-up contributions are permitted for those eligible employees over the age of 50 years and are limited to \$6,500 in calendar year December 31, 2022.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

Participants may elect to make contributions in one of the following methods: (1) Affirmative election: Participants may affirmatively elect to make deferral contributions in such manner as approved by the Administrator. Participants may also change existing elections or reduce their election to zero. (2) Automatic election: Unless otherwise elected, each eligible employee who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 6% of his or her eligible compensation. (3) Former Westmoreland Coal Plan Participants: Participants who were participants in the Westmoreland Coal Plan, and whose accounts were transferred to this Plan, as of the Effective Date, retain their elective deferral rate as was in effect under the Westmoreland Coal Plan immediately prior to the transfer, provided that nothing herein will limit the ability of such participants to change their contribution elections prospectively.

On or after January 1, 2020, the Company will match all nonunion participants' contributions 100% up to a maximum of 5% of their eligible compensation.

For Beulah Union Workers, unless otherwise elected, each Beulah Union Worker who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 3% of his or her eligible compensation. Any participant who was automatically enrolled and has not since made an affirmative election, or who has made an affirmative election but elected to defer at least 1% but less than 6% of his or her eligible compensation, will have his or her deferral contribution percentage automatically increased by 1% effective as of the participant's anniversary date of participation, up to a maximum elective deferral contribution percentage of 6%. Notwithstanding the foregoing, any participant subject to the automatic increase program may elect to opt out in accordance with the Plan procedures.

The Company will not make matching contribution for Beulah Union Workers. The Company will make a non-elective employer contribution to each Beulah Worker in the amount of \$3 for each hour actually worked as required by the Collective Bargaining Agreement between Dakota Westmoreland LLC and the International Union United Mine Workers of America.

For Savage Union Workers, unless otherwise elected, each Savage Union Worker who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 3% of his or her eligible compensation. Any participant who was automatically enrolled and has not since made an affirmative election, or who has made an affirmative election but elected to defer at least 1% but less than 6% of his or her eligible compensation, will have his or her deferral contribution percentage automatically increased by 1% effective as of the participant's anniversary date of participation, up to a maximum elective deferral contribution percentage of 6%. Notwithstanding the foregoing, any participant subject to the automatic increase program may elect to opt out in accordance with the Plan procedures.

The Company matches all Savage Union Workers' contributions 100% up to a maximum of 4% of their eligible compensation.

For San Juan Union Workers, unless otherwise elected, each San Juan Union Worker who becomes a participant after the effective date will be deemed to have elected to make deferral contribution equal to 6% of his or her eligible compensation. Any participant who was automatically enrolled and has not since made an affirmative election, or who has made an affirmative election but elected to defer at least 1% but less than 6% of his or her eligible compensation, will have his or her deferral contribution percentage automatically increased by 1% effective as of the participant's anniversary date of participation, up to a maximum elective deferral contribution percentage of 6%. Notwithstanding the foregoing, any participant subject to the automatic increase program may elect to opt out in accordance with the Plan procedures.

The Company matches the San Juan Union employees' contributions 75% for each dollar contributed up to a maximum of 6% of their eligible compensation. In addition to the Company match, the San Juan Union employees' receive a special employer contribution based on the following designations:

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

<u>Operation</u>	<u>Annual Contribution</u>
Surface	\$3,500, pro-rated bi-weekly
Underground	\$3,000, pro-rated bi-weekly

Participants can direct their contributions to invest in any combination of available investments within the Plan. The employer match will be contributed in cash to invest in the same manner per participants' contributions.

The Company will make true-up matching contributions to participants' accounts on an annual basis. True-up matching contributions are additional contributions made at the end of each Plan year to apply the safe harbor matching contributions based on annual compensation which may result in additional contributions.

The Plan has a Roth 401(k) feature which allows after-tax contribution dollars to be eligible for tax-free investment earnings if the distribution is qualified. Roth 401(k) contributions and regular contributions are combined for purposes of the Internal Revenue Service ("IRS") annual deferral limit. After tax contributions are also allowed in the Plan and their earnings would be taxed upon distribution.

Participant Accounts

Each participant's account is credited or debited with the participant's contribution and allocation of the Company's contribution and plan expenses and earnings (losses) and fees. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Distributions

Upon retirement or termination of employment, a participant may elect to receive a distribution in an amount equal to the value of the participant's vested interest in his or her account. The distribution can be taken in either a lump-sum or partial distribution. In addition, a participant may elect to receive a distribution in installment payments for a period of time not extending beyond his/her life expectancy and the life expectancy of his/her spouse or beneficiary. Upon a participant's death, a distribution of the remaining vested balance will be directed to be paid to the beneficiary designated, which typically must be paid out in full within five years. In 2022, the distribution to participants includes \$738,894 as deemed loans.

Withdrawals

During employment, a participant may elect to receive in-service withdrawals from the Plan if they meet certain criteria, which can include after-tax contributions, rollover contributions, qualified military duty status or being at least age 59½. In addition to in-service withdrawals, a participant can request a hardship withdrawal if they meet certain criteria around financial hardship, which can include (but may not be limited to) medical expenses, foreclosure, tuition or funeral expenses.

Vesting

Vesting of the Company's matching contribution for participants is based on years of continuous service. A participant is 50% vested after one year and 100% vested after two years. Vesting of the other employer's contributions are immediately 100% vested.

Administrative expense

Plan administrative expense may include bookkeeping, legal, accounting and other costs associated with maintaining the plan. The fees are collected either equally across all accounts, or proportionally based on account balance from each participant. Substantially all trustee fees, administrative costs and investment fees of the Plan are paid by the Company.

Special Considerations

Upon termination and distribution, a participants unvested amount, if any, will be forfeited and may be used to pay Plan expenses or the Employer's contributions to the Plan. If a participant has terminated and not yet begun

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

receiving distributions by the time he or she attains age 72, the participant will begin receiving minimum required distributions as of the April 1 following the calendar year in which the participant attains age 72. For a participant whom terminates with a vested balance that exceeds \$1,000 but does not exceed \$5,000 and fails to request a distribution, the Plan Administrator will direct the Trustees to roll over the vested balance to an IRA with Empower. If a participant whom terminates with a vested balance that does not exceed \$1,000 and fails to request a distribution, the Plan Administrator will pay the vested balance directly to the participant in a lump sum distribution (less federal income tax withholding).

3. CERTIFICATION OF INVESTMENTS

Empower and Prudential Bank & Trust FSB certified in writing to the Plan administrator that the stated amounts for investments and participant notes receivable at fair value/contract value as of December 31, 2022 and 2021 and the income earned or losses incurred on the investments and loan activity for the year ended December 31, 2022, as reflected in the accompanying financial statements and the supplemental schedule of assets held (at end of year), are complete and accurate.

The Plan administrator elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's auditors not to perform any auditing procedures with respect to the investment information certified by Empower and Prudential Bank & Trust FSB, except for comparing the information contained therein to information included in the financial statements and the supplemental schedule of assets held (held at year end).

4. PARTIAL PLAN TERMINATION

During 2022, the Company had a reduction in force that resulted in a partial termination of the Plan. Accordingly, the terminated participants became 100 percent vested in their account balance. All other participants remain subject to the Plan's vesting requirements.

5. NOTES RECEIVABLES FROM PARTICIPANTS

Participants may have outstanding a maximum of one loan from the Plan, which can only be taken from vested participant account balances. Participants with two outstanding loans that were transferred from Westmoreland Coal Plan will continue to repay each loan in accordance with the terms of the loan at the time of transfer. The minimum amount that can be loaned to a participant is \$1,000. The maximum loan amount may not exceed 50% of the fair value of the participant's vested account balance up to a maximum of \$50,000, and may be further limited by other provisions of the IRC. Loans are generally repayable over a maximum period of five years and the interest rate is equal to a reasonable interest rate commensurate with current interest rates charged for loans made under similar circumstances. Loans for a primary residence may be repaid over a period of up to 15 years. Principal repaid and interest paid are credited to the participant's account. The interest rates on loans outstanding as of December 31, 2022 range from 4.25% to 7.25% and maturity dates range from January 2023 to August 2037.

6. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan has entered into a fully benefit-responsive investment contract with Empower. Empower maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Interest is credited on contract balances using a single portfolio rate approach. Under the methodology, a single interest rate is applied to all contributions made to the product, regardless of the timing of those contributions. Interest crediting rates are reviewed on a semiannual basis for resetting, but may not be less than 1.5 percent. When establishing interest crediting rates for this product, Empower considers many factors, including current economic and

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

market conditions, the general interest rate environment, and both the expected and actual experience of a reference portfolio within the general account.

Certain events limit the ability of the Plan to transact at contract value with Empower. Such events include the following: (i) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provision, (iii) bankruptcy of the plan sponsor or other plan sponsor events (e.g., divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (iv) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator believes that the occurrence of any such events, which would limit the Plan's ability to transact at contract value with participants, is not probable. There are no events that allow Empower to terminate the contract and that require the plan sponsor to settle an amount different than contract value paid either within 90 days or over time.

The contract is included in the financial statements at contract value as reported to the Plan by Empower. Contract value represents contributions made under the contract, plus earnings or losses, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no events that could limit the ability of the Plan to transact at contract value. In addition, there are no events that allow the issuer to terminate the contract and which require the Plan sponsor to settle at an amount different from contract value.

7. FAIR VALUE MEASUREMENTS

The Plan classifies valuations into three levels based upon the observability of inputs to the valuation of the Plan's investments. The valuation levels are not necessarily an indication of the risk or liquidity associated with the investments. Classification is based on the lowest level of input significant to the fair value measurement. The three levels are defined as follows:

- Level 1: Unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2: Inputs other than quoted prices included in Level 1 that are observable either directly or indirectly. These may include quoted prices for similar assets or liabilities in active markets.
- Level 3: Unobservable inputs to the extent observable inputs are not available and may include prices obtained from single broker quotes. Unobservable inputs reflect the investment's own assumptions and would be based on the best information available under the circumstances.

There were no changes to the valuation techniques used during the period.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2022 and 2021. The Plan had no Level 3 assets measured at fair value.

The following assets are measured at fair value on a recurring basis as of December 31, 2022:

Description	Level 1	Level 2	Total
Investments measured at fair value			
Mutual funds	28,539,120	—	28,539,120
Total of investments at fair value	\$ 28,539,120	\$ —	\$ 28,539,120
Investments measured at net asset value*			
Pooled separate accounts			\$ 32,936,665
Total fair value of investments held			\$ 61,475,785

* Investments measured at net asset value, as practical expedient for fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation to total investments at fair value.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

The following assets are measured at fair value on a recurring basis as of December 31, 2021:

Description	Level 1	Level 2	Total
Investments measured at fair value			
Mutual funds	41,035,650	—	41,035,650
Total of investments at fair value	\$ 41,035,650	\$ —	\$ 41,035,650
Investments measured at net asset value*			
Pooled separate accounts			\$ 47,484,433
Total fair value of investments held			\$ 88,520,083

* Investments measured at net asset value, as practical expedient for fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation to total investments at fair value.

8. INCOME TAXES

The Plan last received an IRS determination letter dated April 21, 2020. The Plan Administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC.

The FASB issued guidance on accounting for uncertainty in income taxes. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements or taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Therefore, no provision or liability for income taxes has been included in the financial statements.

9. PLAN TERMINATION

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time. In the event of plan termination, participants would become 100% vested in their accounts. The Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

10. FORFEITURES

Forfeitures due to a participant's withdrawal prior to full vesting of employer contributions may be applied to employer contributions or used to offset administrative expenses. Forfeitures used to offset administrative expenses and employer contributions for the year ended December 31, 2022 was \$61,896. As of December 31, 2022 and 2021, forfeited non-vested accounts totaled \$28,014 and \$47,335, respectively.

11. RISKS AND UNCERTAINTIES

The Plan provides for various investment options in pooled separate accounts, mutual funds, stock funds, and a guaranteed income fund. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect amounts presented in the statements of net assets available for benefits.

Additionally, some investments held by the Plan are invested in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies. These risks include devaluation of currencies, less reliable information about issuers, different securities transaction clearance and settlement practices, and possible adverse political and economic developments. Moreover, securities of many foreign companies and their markets may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

NOTES TO FINANCIAL STATEMENT (CONT.)

12. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in certain pooled separate accounts, mutual funds, and a guaranteed income fund managed by Empower. These transactions are exempt from prohibited transaction regulations.

The Plan provides for loans to participants. These transactions qualify as party-in-interest and are exempt from prohibited transaction regulations.

During 2021, certain nonexempt transaction with party-in-interest occurred when the Company used the Plan's forfeiture account for expenses that were for other plans of the Company. These transactions were reported on the schedule of nonexempt transaction in the 2021 filing. The Company made the Plan full by reimbursing the Plan for the reported amount of \$42,900 and related lost earnings of \$1,704 on October 12, 2022.

During 2022, certain nonexempt transaction with party-in-interest occurred when the Company used the Plan's forfeiture account for expenses that were for other plans of the Company. These transactions were reported on the schedule of nonexempt transaction in the 2022 filing. The Company made the Plan full by reimbursing the Plan for the reported amount of \$13,650 and related lost earnings of \$76.49 on October 12, 2022.

13. SUBSEQUENT EVENTS

The Company has evaluated subsequent events related to the Plan through the auditor's report date, which is the date the financial statements were available for issuance, and determined that no events have occurred that have not been disclosed elsewhere in the notes to the financial statements that would require adjustments to disclosures in the financial statements.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Schedule 1

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 83-3555130

Plan #001

Year Ended December 31, 2022

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
Pooled separate accounts:			
*	Empower	Prudential Day One IncomeFlex Target Balanced Fund	\$ 9,572,237
*	Empower	SA/T. Rowe Price Growth Stock Strategy	8,152,939
*	Empower	Core Plus Bond/PGIM Fund	7,237,478
*	Empower	Dryden S&P 500 Index Fund	3,062,117
*	Empower	Mid Cap Value/Robeco Boston Partners Fund	2,744,656
*	Empower	QMA Mid Cap Index Fund	896,664
*	Empower	QMA Small Cap Index Fund	717,080
*	Empower	Core Bond Enhanced Index/PGIM Fund	553,494
Mutual funds			
	American Funds	American Funds Europacific Growth Fund	11,451,742
	JP Morgan	JP Morgan Equity Income Fund	8,409,857
	Janus Henderson	Janus Henderson Triton Fund	2,997,705
	Carillon Eagle	Carillon Eagle Mid Cap Growth Fund	2,713,825
	JP Morgan	Undiscovered Managers Behavioral Value Fund	2,631,192
	Vanguard	Vanguard Total International Stock Index Fund Admiral Shares	334,799
Guaranteed deposit fund			
*	Empower	Guaranteed Deposit Fund	16,448,457
Participant loans			
*	Empower	Participant loans (interest rates ranging from 4.25% to 7.25% and maturity dates range from January 2023 to August 2037) collateralized by participants' vested account balances	1,408,022
Total investments			<u>\$ 79,332,264</u>

* Denotes party-in-interest.

Note: Information on cost of investments is excluded for participant-directed investments.

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Schedule 2

Schedule G, Part III - Schedule of Nonexempt Transactions

EIN: 83-3555130

Plan #001

Year Ended December 31, 2022

<u>(a) Identity of party involved</u>	<u>(b) Relationship to plan, employer, or other party-interest</u>	<u>(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value</u>	<u>(d) Purchase Price</u>
Westmoreland Mining LLC	Plan sponsor	improper invoice payment from plan account	
<u>(e) Selling price</u>	<u>(f) Lease rental</u>	<u>(g) Transaction expenses</u>	<u>(h) Cost of asset</u>
		\$	56,550
<u>(i) Current value of asset</u>	<u>(j) Net gain (or loss) on each transaction</u>		
	\$	1,780	

WESTMORELAND MINING EMPLOYEES' SAVINGS PLAN

Schedule 1

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 83-3555130

Plan #001

Year Ended December 31, 2022

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(e) Current Value
	Pooled separate accounts:		
*	Empower	Prudential Day One IncomeFlex Target Balanced Fund	\$ 9,572,237
*	Empower	SA/T. Rowe Price Growth Stock Strategy	8,152,939
*	Empower	Core Plus Bond/PGIM Fund	7,237,478
*	Empower	Dryden S&P 500 Index Fund	3,062,117
*	Empower	Mid Cap Value/Robeco Boston Partners Fund	2,744,656
*	Empower	QMA Mid Cap Index Fund	896,664
*	Empower	QMA Small Cap Index Fund	717,080
*	Empower	Core Bond Enhanced Index/PGIM Fund	553,494
	Mutual funds		
	American Funds	American Funds Europacific Growth Fund	11,451,742
	JP Morgan	JP Morgan Equity Income Fund	8,409,857
	Janus Henderson	Janus Henderson Triton Fund	2,997,705
	Carillon Eagle	Carillon Eagle Mid Cap Growth Fund	2,713,825
	JP Morgan	Undiscovered Managers Behavioral Value Fund	2,631,192
	Vanguard	Vanguard Total International Stock Index Fund Admiral Shares	334,799
	Guaranteed deposit fund		
*	Empower	Guaranteed Deposit Fund	16,448,457
	Participant loans		
*	Empower	Participant loans (interest rates ranging from 4.25% to 7.25% and maturity dates range from January 2023 to August 2037) collateralized by participants' vested account balances	1,408,022
	Total investments		\$ 79,332,264

* Denotes party-in-interest.

Note: Information on cost of investments is excluded for participant-directed investments.