

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 10/01/1988
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) JAMES RIVER PETROLEUM, INC. 10487 LAKERIDGE PARKWAY SUITE 100 ASHLAND, VA 23005
2b	Employer Identification Number (EIN) 54-1331068
2c	Plan Sponsor's telephone number 804-358-9000
2d	Business code (see instructions) 424700

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.	10/10/2024	JACKIE NEELY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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	5 255
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 114 6a(2) 92 6b 26 6c 75 6d 193 6e 0 6f 193 6g(1) 210 6g(2) 176 6h 14
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:

2A 2E 2F 2G 2J 2K 2T 3D

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.	D Employer Identification Number (EIN) 54-1331068

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
NATIONWIDE LIFE INSURANCE 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
31-4156830	66869	GAP-CP-HA6U	0	01/01/2023	12/31/2023

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 87	(b) Total amount of fees paid 0
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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
RBC CAPITAL MARKETS LLC
60 S SIXTH ST
MAILSTOP P-14
MINNEAPOLIS, MN 55402

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
87	0	INVESTMENT MANAGER/ADVISER	7

(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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

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 ▶

b	Balance at the end of the previous year	7b	18172
c	Additions: (1) Contributions deposited during the year	7c(1)	1190
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	292
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	▶		
	(6) Total additions	7c(6)	1482
d	Total of balance and additions (add lines 7b and 7c(6))	7d	19654
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2476
	(2) Administration charge made by carrier	7e(2)	10
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	▶		
	(5) Total deductions	7e(5)	2486
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	17168

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)	0
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)	0
(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)	0
(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	10b	

Specify nature of costs.

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.	D Employer Identification Number (EIN) 54-1331068	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 28	RECORDKEEPER	30573	Yes ☒ No ☐	Yes ☒ No ☐	4160	Yes ☐ No ☒

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

RBS CAPITAL MARKETS LLC

60 S SIXTH ST MAILSTOP P-14
MINNEAPOLIS, MN 55402

(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?
16 33	CONSULTANT	0	Yes ☒ No ☐	Yes ☒ No ☐	18510	Yes ☐ No ☒

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

FUTUREPLAN BY ASCENSUS

PO BOX 734602
CHICAGO, IL 60673

82-3719843

(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?
16	THIRD PARTY ADMIN	5462	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.	D Employer Identification Number (EIN) 54-1331068	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	33105	29033
(2) Participant contributions	1b(2)	25071	9248
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	27803	0
(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)	13225	15795
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3158038	4205163
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	18172	17168
(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	3275414	4276407
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	3275414	4276407

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)	166767	
(B) Participants	2a(1)(B)	283043	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		449810
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)	942	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		942
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		771263
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1222015

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	211673	
(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)		211673
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	9349	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		9349
j Total expenses. Add all expense amounts in column (b) and enter total	2j		221022

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1000993
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: **KEITER**

(2) EIN: **54-1631262**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	☒	☐	51968
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.)	☐	☒	
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.)	☐	☒	
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.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
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.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
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.	☐	☐	

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 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.		D Employer Identification Number (EIN) 54-1331068
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): 31-1592130		
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) 2023 v. 230707		

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) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☐ "Prior year" ADP test	
☐ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702814A</u> .	

James River Petroleum, Inc. Employees' 401(k) Plan

Financial Statements

December 31, 2023 and 2022



4401 Dominion Boulevard
Glen Allen, Virginia 23060
Tel: 804.747.0000
www.keitercpa.com

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of the
James River Petroleum, Inc. Employees' 401(k) Plan
Richmond, Virginia

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

We have performed audits of the accompanying financial statements of the James River Petroleum, Inc. Employees' 401(k) 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022 and for the years then ended, stating that the certified investment information, as described in Note 10 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements, Continued

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule H Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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.

Supplemental Schedules Required by ERISA, Continued

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 audits 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 generally accepted auditing standards. 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 Department of Labor'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 Department of Labor'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 a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



October 7, 2024
Glen Allen, Virginia

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 4,205,163	\$ 3,185,841
Investments, at contract value	17,168	18,172
Notes receivable from participants	15,795	13,225
Contributions receivable:		
Participants	9,248	25,071
Employer	<u>29,033</u>	<u>33,105</u>
Total contributions receivable	<u>38,281</u>	<u>58,176</u>
Net assets available for benefits	<u>\$ 4,276,407</u>	<u>\$ 3,275,414</u>

See accompanying notes to financial statements.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions to net assets attributed to:		
Net investment income (loss)	\$ 771,263	\$ (778,360)
Interest income on notes receivable from participants	942	480
Contributions:		
Participants	283,043	246,804
Employer	166,767	192,910
Rollover	-	401
Total contributions	<u>449,810</u>	<u>440,115</u>
Deductions from net assets attributed to:		
Benefits paid to participants or beneficiaries	211,673	113,882
Administrative expenses	<u>9,349</u>	<u>5,564</u>
Total deductions	<u>221,022</u>	<u>119,446</u>
Net change	1,000,993	(457,211)
Net assets available for benefits:		
Beginning of year	<u>3,275,414</u>	<u>3,732,625</u>
End of year	<u>\$ 4,276,407</u>	<u>\$ 3,275,414</u>

See accompanying notes to financial statements.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements

1. Description of Plan:

The following description of the James River Petroleum, Inc. Employees' 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all eligible employees of James River Petroleum, Inc. (the "Company"). Employees become eligible to participate after completing two months of service and attaining the age of 18. Employees can enter the Plan on the first day of the subsequent month upon fulfilling eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions: The Plan provides for participant contributions of pre-tax and Roth annual compensation, as defined in the Plan. Participants of qualifying age may make additional "catch-up" contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes safe harbor matching contributions equal to 100% of the participant's elective contribution up to 3% of the participant's eligible compensation plus 50% of the participant's elective contribution between 3% and 5% of the participant's eligible compensation. The Plan also allows for discretionary profit-sharing contributions as elected by the Company. There were no profit-sharing contributions for 2023 and 2022. Contributions are subject to certain limitations.

Participant Accounts: Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options: Participants may direct the custodians as to the investment of their account balances in accordance with guidelines established by the Plan. Participants may change their investment elections at any time.

Vesting: Participants are immediately vested in their contribution, as well as the Company safe harbor contributions plus actual earnings thereon. Participants become fully vested after six years in non safe harbor Company contributions.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

1. Description of Plan, Continued:

Notes Receivable from Participants: Participants may borrow from their Plan accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan terms cannot exceed five years, unless the proceeds are used to acquire a principal residence. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Management has evaluated notes receivable from participants for collectability and has determined that no allowance is considered necessary. Delinquent loans, deemed to be in default by the plan administrator, are treated as distributions based upon the terms of the plan document.

Plan Administration: Overall responsibility for administering the Plan rests with the Company. Participant accounts are administered by FuturePlan by Ascensus ("FuturePlan"), the third-party administrator of the Plan.

Payment of Benefits: Distribution of the vested portion of a participant's account will occur upon the participant's termination of service, retirement, death, disability, or hardship withdrawal, as defined in the Plan. In-service withdrawals of a participant's vested balance are permitted at age 59 ½. A participant is entitled to receive a lump-sum payment, partial withdrawals or installments as described by the Plan.

Forfeitures: The portion of an account balance that is not vested at the time the participant's employment is terminated for other than death, disability, or retirement is forfeited and used to offset employer contributions or to pay administrative expenses. There were forfeitures of \$33,036 as of December 31, 2023 and \$27,964 as of December 31, 2022. There were forfeited non-vested accounts totaling \$5,072 during 2023 and \$27,964 during 2022 and no amounts were used to reduce employer contributions or pay plan expenses during 2023 or 2022.

Plan Trustees: Certain employees of the Company serve as the trustees of the Plan. The trustees are not compensated by the Plan for services rendered.

2. Summary of Significant Accounting Policies:

Basis of Accounting: The financial statements of the Plan are prepared on the accrual method of accounting.

Group Annuity Investment Contracts: Investment contracts held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. 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.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

2. Summary of Significant Accounting Policies, Continued:

Investment Valuation and Income Recognition: Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net investment income (loss) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits: Benefits are recorded when paid.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events: Management has evaluated subsequent events through October 7, 2024, the date the financial statements were available to be issued, and has determined there are no subsequent events to be reported in the accompanying financial statements.

3. Fair Value Measurements:

The Financial Accounting Standards Board ("FASB") has issued guidance for measurement and disclosure of fair value and established a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology are quoted prices for similar instruments in active and inactive markets; and model driven valuations with significant inputs and drivers derived from observable active markets. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

3. Fair Value Measurements, Continued:

Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investments carried or disclosed at fair value:

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

Interest-bearing cash: Valued at cash balance which approximates fair value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as December 31, 2023 and 2022:

		Assets at Fair Value as of December 31, 2023
		Level 1
Assets:		
Mutual funds	\$	4,205,163
Total assets in the fair value hierarchy	\$	4,205,163
		Assets at Fair Value as of December 31, 2022
		Level 1
Assets:		
Mutual funds	\$	3,158,038
Interest-bearing cash		27,803
Total assets in the fair value hierarchy	\$	3,185,841

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

4. Group Annuity Investment Contracts with Insurance Company:

The Plan has a group annuity contract with Nationwide Mutual Insurance Company totaling \$17,168 as of December 31, 2023 and \$18,172 as of December 31, 2022. Nationwide Mutual Insurance Company maintains the contributions in a Nationwide Life Insurance Company's general account. The account is credited with actual 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. The crediting rate is based on a formula established by the contract issuer but may not be less than 0.5% percent. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Nationwide Life Insurance Company, represents contributions made under the contract, plus earnings, 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.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that would also limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

5. Administrative Expenses:

The Plan paid administrative fees in the amount of \$9,349 for 2023 and \$5,564 for 2022. Although not required by the Plan, some of the costs of the Plan administration are absorbed by the Company.

6. Related Party Transactions:

The Plan invests in mutual funds and a group annuity contract managed by affiliates of the custodians. These are related party transactions and are identified as parties-in-interest in the accompanying schedule of assets (held at end of year). Administrative fees disclosed in Note 5 are also paid to an affiliate of the custodians.

7. Plan Termination:

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

8. Tax Status:

The Internal Revenue Service has determined and informed the prototype plan sponsor by letter dated June 30, 2020 that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter; however, the plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes the Plan was qualified and related trust tax-exempt as of the financial statement date.

Management has evaluated the effects of accounting guidance related to uncertain income tax positions and concluded that the Plan had no significant financial statement exposure to uncertain income tax positions at December 31, 2023 and 2022. The Plan is not currently under audit by any tax jurisdiction.

9. Risks and Uncertainties:

The Plan provides for investments in various securities. Investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the financial statements.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

10. Financial Information Certified by the Qualified Institutions:

Information regarding the following, included in the Plan's financial statements and supplemental schedules, was prepared by Nationwide Trust Company, FSB, and Nationwide Life Insurance Company, the custodians, which have certified that the following information regarding investments held in their custody is complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Investment income (loss), including net appreciation (depreciation) in value of investments
- Schedule of assets (held at end of year)

11. Prohibited Transactions:

During the plan years ended December 31, 2018 through 2023, the Company failed to remit an aggregate of \$51,968 of participant contributions and loan repayments timely. Principal portion of certain late contributions have been remitted to the plan, however, all late contributions remain uncorrected with respect to lost earnings as of December 31, 2023, as reflected in the schedule of delinquent participant contributions. As of December 31, 2023, \$6,656 of delinquent contributions and \$910 of delinquent loan repayments remain due to the Plan and are included in contributions receivable and notes receivable from participants, respectively, in the accompanying 2023 statement of net assets available for benefits. As of December 31, 2022, \$7,348 of delinquent contributions and \$910 of delinquent loan repayments remain due to the Plan and are included in contributions receivable and notes receivable from participants, respectively, in the accompanying 2022 statement of net assets available for benefits.

The Company has remitted or will remit the delinquent participant contributions during 2024 and is assessing the appropriate payments of any lost earnings related to these events.

12. Corrective Contributions:

In 2021, it was discovered that for Plan years between 2017 through 2019 the Company had not remitted the proper amount of employer safe harbor non-elective contributions formerly in effect under the Plan Document through December 31, 2019. Management has calculated required corrective contributions to be \$17,994, comprising of \$22,509 net overpayment of safe harbor nonelective contributions and \$40,503 underpayment of safe harbor matching contributions. During 2023, \$7,622 of the net overpayment for the safe harbor nonelective contribution was corrected. As of December 31, 2023, uncorrected contributions amounted to \$25,616. These amounts remain due to the Plan and are included in employer contributions receivable in the accompanying 2023 and 2022 statements of net assets available for benefits.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements, Continued

12. Corrective Contributions, Continued:

In 2021, it was discovered that for the 2020 Plan year, the Company failed to execute various employee deferral elections or improperly excluded certain wage payments in the computation of eligible compensation. As a result of the missed deferral and employer matching opportunities, the Company remitted corrective contributions of \$4,958, during 2021 and appropriate payments of any lost earnings related to these events during 2023. Management has determined the associated contributions and lost earnings receivable to be immaterial to the financial statements as a whole and therefore, these receivables was not included in the accompanying statements of net assets available for benefits as of December 31, 2022.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(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
	American Funds New World Fund Class R-6	Mutual Fund	\$ 2,975
	Artisan International Value Fund Institutional Class	Mutual Fund	454,056
	Baird Core Plus Bond Fund Class Institutional Class	Mutual Fund	21,729
	Blackrock Strategic Income Opportunities Portfolio Institutional	Mutual Fund	5,618
	Brown Advisory Sustainable Growth I	Mutual Fund	1,086
	Calvert International Equity Fund Class I	Mutual Fund	497
	Federated Hermes Government Obligations Fund Premier	Mutual Fund	36,475
	Federated Hermes Institutional High Yield Bond Fund IS	Mutual Fund	3,090
	Fidelity 500 Index Fund	Mutual Fund	17,311
	Fidelity Inflation-Protected Bond Index Fund	Mutual Fund	2,848
	Fidelity U.S. Bond Index Fund	Mutual Fund	2,857
	Goldman Sachs International Small Cap Insights Fund Institutional Class	Mutual Fund	3,059
	JPMorgan Equity Income Fund Class R5	Mutual Fund	306,032
*	Nationwide Geneva Small Cap Growth Fund Institutional Service Class	Mutual Fund	544,030
	PIMCO International Bond Fund (U.S. Dollar-Hedged) Institutional Class	Mutual Fund	2,979
	Putnam Large Cap Growth Opportunities Fund Class Y	Mutual Fund	1,312,725
	TIAA-CREF Lifecycle Index 2010 Fund Institutional Class	Mutual Fund	15
	TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	Mutual Fund	27,207
	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	Mutual Fund	35,228
	TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	Mutual Fund	157,517
	TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	Mutual Fund	113,414
	TIAA-CREF Lifecycle Index 2040 Fund Institutional Class	Mutual Fund	153,269
	TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	Mutual Fund	134,476

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year), Continued
December 31, 2023

(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
	TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual Fund	\$ 52,692
	TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	Mutual Fund	106,936
	TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	Mutual Fund	72,637
	TIAA-CREF Lifecycle Index 2065 Fund Institutional Class	Mutual Fund	8,479
	Vanguard Balanced Index Fund Admiral Shares	Mutual Fund	583,257
	Vanguard GNMA Fund Admiral Shares	Mutual Fund	12,879
	Vanguard International Growth Fund Admiral Shares	Mutual Fund	7,895
	Vanguard Short-Term Federal Fund Admiral Shares	Mutual Fund	2,915
	Vanguard Total International Bond Index Fund Admiral Shares	Mutual Fund	2,913
	Vanguard Total International Stock Index Fund Admiral Shares	Mutual Fund	3,072
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Fund	5,837
	Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund	1,423
	Victory Sycamore Established Value Fund Class I	Mutual Fund	5,735
*	Nationwide Fixed Select Option	Group Annuity Contract	17,168
			<u>4,222,331</u>
*	Participant loans	5.25% - 10.50%	15,795
			<u>\$ 4,238,126</u>

(d) "Cost" is not required as all investments are participant directed.

* Indicates a party-in-interest to the Plan.

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions
	Contributions Not Corrected
Contributions withheld 01/01/2018 - 12/31/2019	\$ 3,268
Contributions withheld 11/30/2020 remitted 01/04/2021**	3,669
Contributions withheld 01/15/2021	135
Contributions withheld 01/20/2021	68
Contributions withheld 03/19/2021	572
Contributions withheld 03/26/2021	547
Contributions withheld 04/23/2021	478
Contributions withheld 04/30/2021	63
Contributions withheld 06/25/2021 remitted 09/10/2021**	692
Contributions withheld 06/30/2021 remitted 09/10/2021**	4,758
Contributions withheld 07/09/2021	70
Contributions withheld 09/24/2021	1,095
Contributions withheld 01/20/2022 remitted 02/25/2022**	3,439
Contributions withheld 01/28/2022 remitted 02/25/2022**	1,379
Contributions withheld 01/31/2022 remitted 02/25/2022**	3,153
Contributions withheld 01/31/2022 remitted 03/03/2022**	1,340
Contributions withheld 03/04/2022 remitted 03/09/2022**	1,587
Contributions withheld 03/04/2022 remitted 03/10/2022**	208
Contributions withheld 04/04/2022 remitted 04/11/2022**	63
Contributions withheld 07/01/2022 remitted 07/11/2022**	3,273
Contributions withheld 09/02/2022 remitted 09/12/2022**	3,468
Contributions withheld 11/25/2022 remitted 12/29/2022**	24
Contributions withheld 12/15/2022 remitted 04/14/2023**	1,052
Contributions withheld 06/30/2023	80
Contributions withheld 10/13/2023	38
Contributions withheld 10/31/2023	38
Contributions withheld 11/01/2023	52
Contributions withheld 11/30/2023	152
Contributions withheld 12/31/2021 remitted 09/28/2023**	2
Contributions withheld 12/31/2021 remitted 10/02/2023**	2,180
Contributions withheld 12/15/2022 remitted 04/14/2023**	1,051
Contributions withheld 12/31/2022 remitted 10/02/2023**	11
Contributions withheld 12/31/2022 remitted 11/20/2023**	660
Contributions withheld 02/24/2023 remitted 03/30/2023**	1,820
Contributions withheld 02/28/2023 remitted 03/30/2023**	5,913
Contributions withheld 02/28/2023 remitted 04/12/2023**	1,228

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Continued For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	
	Contributions Not Corrected	
Contributions withheld 05/26/2023 remitted 07/21/2023**	\$	63
Contributions withheld 07/28/2023 remitted 08/28/2023**		72
Contributions withheld 07/14/2023 remitted 09/14/2023**		202
Contributions withheld 08/31/2023 remitted 09/27/2023**		61
Contributions withheld 11/15/2023 remitted 12/29/2023**		100
Contributions withheld 10/13/2023 remitted 11/29/2023**		90
Contributions withheld 10/20/2023 remitted 11/29/2023**		66
Loan repayments withheld 11/23/2018 remitted 01/10/2020**		19
Loan repayments withheld 05/03/2019 remitted 01/10/2020**		19
Loan repayments withheld 05/10/2019 remitted 01/10/2020**		19
Loan repayments withheld 05/15/2019 remitted 01/10/2020**		69
Loan repayments withheld 05/17/2019 remitted 01/10/2020**		19
Loan repayments withheld 05/24/2019 remitted 01/10/2020**		19
Loan repayments withheld 05/31/2019 remitted 01/10/2020**		88
Loan repayments withheld 06/07/2019 remitted 01/10/2020**		19
Loan repayments withheld 06/14/2019 remitted 01/10/2020**		19
Loan repayments withheld 06/15/2019 remitted 01/10/2020**		69
Loan repayments withheld 06/21/2019 remitted 01/10/2020**		19
Loan repayments withheld 06/28/2019 remitted 01/10/2020**		19
Loan repayments withheld 06/30/2019 remitted 01/10/2020**		69
Loan repayments withheld 07/05/2019 remitted 01/10/2020**		19
Loan repayments withheld 07/12/2019 remitted 01/10/2020**		19
Loan repayments withheld 07/15/2019 remitted 01/10/2020**		69
Loan repayments withheld 07/19/2019 remitted 01/10/2020**		19
Loan repayments withheld 07/26/2019 remitted 01/10/2020**		19
Loan repayments withheld 07/31/2019 remitted 01/10/2020**		69
Loan repayments withheld 08/02/2019 remitted 01/10/2020**		19
Loan repayments withheld 08/09/2019 remitted 01/10/2020**		19
Loan repayments withheld 08/15/2019 remitted 01/10/2020**		69
Loan repayments withheld 08/16/2019 remitted 01/10/2020**		19
Loan repayments withheld 08/23/2019 remitted 01/10/2020**		19
Loan repayments withheld 08/30/2019 remitted 01/10/2020**		19
Loan repayments withheld 08/31/2019 remitted 01/10/2020**		69
Loan repayments withheld 09/06/2019 remitted 01/10/2020**		19
Loan repayments withheld 09/13/2019 remitted 01/10/2020**		19
Loan repayments withheld 09/15/2019 remitted 01/10/2020**		69

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Continued For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	
	Contributions Not Corrected	
Loan repayments withheld 09/20/2019 remitted 01/10/2020**	\$	19
Loan repayments withheld 09/27/2019 remitted 01/10/2020**		19
Loan repayments withheld 09/30/2019 remitted 01/10/2020**		69
Loan repayments withheld 10/04/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/11/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/15/2019 remitted 01/10/2020**		69
Loan repayments withheld 10/18/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/25/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/31/2019 remitted 01/10/2020**		69
Loan repayments withheld 11/01/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/08/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/15/2019 remitted 01/10/2020**		88
Loan repayments withheld 11/22/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/29/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/30/2019 remitted 01/10/2020**		69
Loan repayments withheld 11/20/2020		60
Loan repayments withheld 10/30/2020 remitted 11/20/2020**		130
Loan repayments withheld 11/30/2020 remitted 01/04/2021**		69
Loan repayments withheld 12/25/2020 remitted 01/04/2021**		60
Loan repayments withheld 12/31/2020 remitted 01/21/2021**		130
Loan repayments withheld 01/15/2021		53
Loan repayments withheld 02/26/2021		138
Loan repayments withheld 03/19/2021		105
Loan repayments withheld 03/26/2021		105
Loan repayments withheld 04/09/2021		105
Loan repayments withheld 04/30/2021		75
Loan repayments withheld 05/21/2021		120
Loan repayments withheld 06/30/2021 remitted 09/10/2021**		33
Loan repayments withheld 07/30/2021		19
Loan repayments withheld 09/24/2021		130
Loan repayments withheld 01/28/2022 remitted 02/25/2022**		154
Loan repayments withheld 01/31/2022 remitted 02/25/2022**		33
Loan repayments withheld 03/04/2022 remitted 03/09/2022**		113
Loan repayments withheld 04/29/2022 remitted 06/06/2022**		113
Loan repayments withheld 05/06/2022 remitted 05/10/2022**		113
Loan repayments withheld 06/10/2022 remitted 07/28/2022**		54

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Continued
For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	
	Contributions Not Corrected	
Loan repayments withheld 09/02/2022 remitted 09/12/2022**	\$	113
Loan repayments withheld 10/14/2022 remitted 11/29/2022**		89
	\$	<u>51,968</u>

** Indicates late contributions were remitted to the plan, however, did not include lost earnings.

See independent auditor's report.

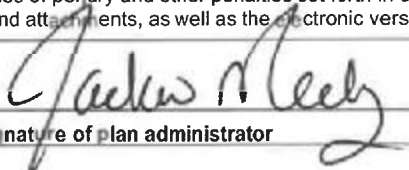
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the 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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here:	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description) _____
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here:	☐

Part II	Basic Plan Information—enter all requested information
1a Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 10/01/1988
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) JAMES RIVER PETROLEUM, INC. 10487 LAKERIDGE PARKWAY SUITE 100 ASHLAND VA 23005	2b Employer Identification Number (EIN) 54-1331068 2c Plan Sponsor's telephone number 804-358-9000 2d Business code (see instructions) 424700

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		10/17/2024	JACKIE NEELY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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 25
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)..... g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	 6a(1) 114 6a(2) 92 6b 26 6c 75 6d 192 6e 0 6f 192 6g(1) 210 6g(2) 176 6h 14
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: 2A 2E 2F 2G 2J 2K 2T 3D	

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
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 2023 This Form is Open to Public Inspection			
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN		B Three-digit plan number (PN) ▶ 001			
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.		D Employer Identification Number (EIN) 54-1331068			
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.				
1 Coverage Information:					
(a) Name of insurance carrier NATIONWIDE LIFE INSURANCE 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
31-4156830	66869	GAP-CP-HA6U	0	01/01/2023	12/31/2023
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		
87			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					
RBC CAPITAL MARKETS LLC 50 S SIXTH ST MAILSTOP P-14 MINNEAPOLIS MN 55402					
(b) Amount of sales and base commissions paid	Fees and other commissions paid			(e) Organization code	
	(c) Amount	(d) Purpose			
87	0	Investment Manager/Adviser		7	
(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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
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 ▶		
b	Balance at the end of the previous year	7b	18,172
c	Additions: (1) Contributions deposited during the year	7c(1)	1,190
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	292
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions.....	7c(6)	1,482
d	Total of balance and additions (add lines 7b and 7c(6))	7d	19,654
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2,476
	(2) Administration charge made by carrier.....	7e(2)	10
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions.....	7e(5)	2,486
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	17,168

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)	0
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)	0
(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)	0
(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	10b	

Specify nature of costs.

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning		01/01/2023	and ending	12/31/2023
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN	B Three-digit plan number (PN)	▶ 001		
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.	D Employer Identification Number (EIN) 54-1331068			

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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)

NATIONWIDE

ONE NATIONWIDE PLAZA

COLUMBUS

OH

43215

(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?
15 28	RECORDKEEPER	30,573	Yes ☒ No ☐	Yes ☒ No ☐	4,160	Yes ☐ No ☒

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

RBS CAPITAL MARKETS LLC

60 S SIXTH ST MAILSTOP P-14

MINNEAPOLIS

MN

55402

(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?
16 33	CONSULTANT	0	Yes ☒ No ☐	Yes ☒ No ☐	18,510	Yes ☐ No ☒

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

FuturePlan by Ascensus

PO Box 734602

82-3719843

Chicago

IL

60673

(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?
16	Third Party Admin	5,462	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.		D Employer Identification Number (EIN) 54-1331068

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)	33,105	29,033
(2) Participant contributions.....	1b(2)	25,071	9,248
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	27,803	0
(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)	13,225	15,795
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3,158,038	4,205,165
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	18,172	17,168
(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	3,275,414	4,276,407
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	3,275,414	4,276,407

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)	166,767	
(B) Participants.....	2a(1)(B)	283,043	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		449,810
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)	942	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		942
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		771,263
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1,222,015

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	211,673	
(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)		211,673
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	9,349	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		9,349
j Total expenses. Add all expense amounts in column (b) and enter total	2j		221,022

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1,000,993
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: KEITER

(2) EIN: 54-1631262

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	☒	☐	51,968
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.)	☐	☒	
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.)	☐	☒	
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.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
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.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
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.	☐	☐	

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 2023 This Form is Open to Public Inspection.			
For calendar plan year 2023 or fiscal plan year beginning		01/01/2023		and ending		12/31/2023	
A Name of plan JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN				B Three-digit plan number (PN) 001			
C Plan sponsor's name as shown on line 2a of Form 5500 JAMES RIVER PETROLEUM, INC.				D Employer Identification Number (EIN) 54-1331068			
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): 31-1592130 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)? If the plan is a defined benefit plan, go to line 8.				☐ Yes		☐ No	
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.				☐ N/A			
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	
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	
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	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....				☐ Yes		☐ No	
11 a Does the ESOP hold any preferred stock?.....				☐ Yes		☐ No	
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....				☐ Yes		☐ No	
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....				☐ Yes		☐ No	
Part III				Amendments			
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.					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230728			

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) and (b):
a	Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%
b	Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.
a	Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No
b	If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation. _____

Part VII IRS Compliance Questions

21a	Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☒ Yes ☐ No
21b	If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☒ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
22	If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06/30/2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702814a</u> .

James River Petroleum, Inc. Employees 401(k) Plan

Financial Statements

December 31, 2023 and 2022



4401 Dominion Boulevard
Glen Allen, Virginia 23060
Tel: 804.747.0000
www.keitercpa.com

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

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INDEPENDENT AUDITOR S REPORT

To the Plan Administrator of the
James River Petroleum, Inc. Employees' 401(k) Plan
Richmond, Virginia

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

We have performed audits of the accompanying financial statements of the James River Petroleum, Inc. Employees' 401(k) 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022 and for the years then ended, stating that the certified investment information, as described in Note 10 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor s Responsibilities for the Audit of the Financial Statements

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

Auditor s Responsibilities for the Audit of the Financial Statements, Continued

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule H Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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.

Supplemental Schedules Required by ERISA, Continued

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 audits 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 generally accepted auditing standards. 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 Department of Labor'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 Department of Labor'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 a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

October 7, 2024
Glen Allen, Virginia

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Investments, at fair value	\$ 4,205,163	\$ 3,185,841
Investments, at contract value	17,168	18,172
Notes receivable from participants	15,795	13,225
Contributions receivable:		
Participants	9,248	25,071
Employer	<u>29,033</u>	<u>33,105</u>
Total contributions receivable	<u>38,281</u>	<u>58,176</u>
Net assets available for benefits	<u>\$ 4,276,407</u>	<u>\$ 3,275,414</u>

See accompanying notes to financial statements.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions to net assets attributed to:		
Net investment income (loss)	\$ 771,263	\$ (778,360)
Interest income on notes receivable from participants	942	480
Contributions:		
Participants	283,043	246,804
Employer	166,767	192,910
Rollover	-	401
Total contributions	<u>449,810</u>	<u>440,115</u>
Deductions from net assets attributed to:		
Benefits paid to participants or beneficiaries	211,673	113,882
Administrative expenses	<u>9,349</u>	<u>5,564</u>
Total deductions	<u>221,022</u>	<u>119,446</u>
Net change	1,000,993	(457,211)
Net assets available for benefits:		
Beginning of year	<u>3,275,414</u>	<u>3,732,625</u>
End of year	<u>\$ 4,276,407</u>	<u>\$ 3,275,414</u>

See accompanying notes to financial statements.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

Notes to Financial Statements

1. Description of Plan:

The following description of the James River Petroleum, Inc. Employees' 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering all eligible employees of James River Petroleum, Inc. (the "Company"). Employees become eligible to participate after completing two months of service and attaining the age of 18. Employees can enter the Plan on the first day of the subsequent month upon fulfilling eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions: The Plan provides for participant contributions of pre-tax and Roth annual compensation, as defined in the Plan. Participants of qualifying age may make additional "catch-up" contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company makes safe harbor matching contributions equal to 100% of the participant's elective contribution up to 3% of the participant's eligible compensation plus 50% of the participant's elective contribution between 3% and 5% of the participant's eligible compensation. The Plan also allows for discretionary profit-sharing contributions as elected by the Company. There were no profit-sharing contributions for 2023 and 2022. Contributions are subject to certain limitations.

Participant Accounts: Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options: Participants may direct the custodians as to the investment of their account balances in accordance with guidelines established by the Plan. Participants may change their investment elections at any time.

Vesting: Participants are immediately vested in their contribution, as well as the Company safe harbor contributions plus actual earnings thereon. Participants become fully vested after six years in non safe harbor Company contributions.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

1. Description of Plan, Continued:

Notes Receivable from Participants: Participants may borrow from their Plan accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan terms cannot exceed five years, unless the proceeds are used to acquire a principal residence. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Management has evaluated notes receivable from participants for collectability and has determined that no allowance is considered necessary. Delinquent loans, deemed to be in default by the plan administrator, are treated as distributions based upon the terms of the plan document.

Plan Administration: Overall responsibility for administering the Plan rests with the Company. Participant accounts are administered by FuturePlan by Ascensus ("FuturePlan"), the third-party administrator of the Plan.

Payment of Benefits: Distribution of the vested portion of a participant's account will occur upon the participant's termination of service, retirement, death, disability, or hardship withdrawal, as defined in the Plan. In-service withdrawals of a participant's vested balance are permitted at age 59 ½. A participant is entitled to receive a lump-sum payment, partial withdrawals or installments as described by the Plan.

Forfeitures: The portion of an account balance that is not vested at the time the participant's employment is terminated for other than death, disability, or retirement is forfeited and used to offset employer contributions or to pay administrative expenses. There were forfeitures of \$33,036 as of December 31, 2023 and \$27,964 as of December 31, 2022. There were forfeited non-vested accounts totaling \$5,072 during 2023 and \$27,964 during 2022 and no amounts were used to reduce employer contributions or pay plan expenses during 2023 or 2022.

Plan Trustees: Certain employees of the Company serve as the trustees of the Plan. The trustees are not compensated by the Plan for services rendered.

2. Summary of Significant Accounting Policies:

Basis of Accounting: The financial statements of the Plan are prepared on the accrual method of accounting.

Group Annuity Investment Contracts: Investment contracts held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. 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.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

2. Summary of Significant Accounting Policies, Continued:

Investment Valuation and Income Recognition: Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net investment income (loss) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits: Benefits are recorded when paid.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent Events: Management has evaluated subsequent events through October 7, 2024, the date the financial statements were available to be issued, and has determined there are no subsequent events to be reported in the accompanying financial statements.

3. Fair Value Measurements:

The Financial Accounting Standards Board ("FASB") has issued guidance for measurement and disclosure of fair value and established a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology are quoted prices for similar instruments in active and inactive markets; and model driven valuations with significant inputs and drivers derived from observable active markets. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

3. Fair Value Measurements, Continued:

Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investments carried or disclosed at fair value:

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

Interest-bearing cash: Valued at cash balance which approximates fair value.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets measured at fair value as December 31, 2023 and 2022:

	Assets at Fair Value as of December 31, 2023
	Level 1
Assets:	
Mutual funds	\$ 4,205,163
Total assets in the fair value hierarchy	\$ 4,205,163
	Assets at Fair Value as of December 31, 2022
	Level 1
Assets:	
Mutual funds	\$ 3,158,038
Interest-bearing cash	27,803
Total assets in the fair value hierarchy	\$ 3,185,841

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

4. Group Annuity Investment Contracts with Insurance Company:

The Plan has a group annuity contract with Nationwide Mutual Insurance Company totaling \$17,168 as of December 31, 2023 and \$18,172 as of December 31, 2022. Nationwide Mutual Insurance Company maintains the contributions in a Nationwide Life Insurance Company's general account. The account is credited with actual 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. The crediting rate is based on a formula established by the contract issuer but may not be less than 0.5% percent. The crediting rate is reviewed on a quarterly basis for resetting. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Nationwide Life Insurance Company, represents contributions made under the contract, plus earnings, 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.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that would also limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

5. Administrative Expenses:

The Plan paid administrative fees in the amount of \$9,349 for 2023 and \$5,564 for 2022. Although not required by the Plan, some of the costs of the Plan administration are absorbed by the Company.

6. Related Party Transactions:

The Plan invests in mutual funds and a group annuity contract managed by affiliates of the custodians. These are related party transactions and are identified as parties-in-interest in the accompanying schedule of assets (held at end of year). Administrative fees disclosed in Note 5 are also paid to an affiliate of the custodians.

7. Plan Termination:

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

8. Tax Status:

The Internal Revenue Service has determined and informed the prototype plan sponsor by letter dated June 30, 2020 that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter; however, the plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes the Plan was qualified and related trust tax-exempt as of the financial statement date.

Management has evaluated the effects of accounting guidance related to uncertain income tax positions and concluded that the Plan had no significant financial statement exposure to uncertain income tax positions at December 31, 2023 and 2022. The Plan is not currently under audit by any tax jurisdiction.

9. Risks and Uncertainties:

The Plan provides for investments in various securities. Investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the financial statements.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

10. Financial Information Certified by the Qualified Institutions:

Information regarding the following, included in the Plan's financial statements and supplemental schedules, was prepared by Nationwide Trust Company, FSB, and Nationwide Life Insurance Company, the custodians, which have certified that the following information regarding investments held in their custody is complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Investment income (loss), including net appreciation (depreciation) in value of investments
- Schedule of assets (held at end of year)

11. Prohibited Transactions:

During the plan years ended December 31, 2018 through 2023, the Company failed to remit an aggregate of \$51,968 of participant contributions and loan repayments timely. Principal portion of certain late contributions have been remitted to the plan, however, all late contributions remain uncorrected with respect to lost earnings as of December 31, 2023, as reflected in the schedule of delinquent participant contributions. As of December 31, 2023, \$6,656 of delinquent contributions and \$910 of delinquent loan repayments remain due to the Plan and are included in contributions receivable and notes receivable from participants, respectively, in the accompanying 2023 statement of net assets available for benefits. As of December 31, 2022, \$7,348 of delinquent contributions and \$910 of delinquent loan repayments remain due to the Plan and are included in contributions receivable and notes receivable from participants, respectively, in the accompanying 2022 statement of net assets available for benefits.

The Company has remitted or will remit the delinquent participant contributions during 2024 and is assessing the appropriate payments of any lost earnings related to these events.

12. Corrective Contributions:

In 2021, it was discovered that for Plan years between 2017 through 2019 the Company had not remitted the proper amount of employer safe harbor non-elective contributions formerly in effect under the Plan Document through December 31, 2019. Management has calculated required corrective contributions to be \$17,994, comprising of \$22,509 net overpayment of safe harbor nonelective contributions and \$40,503 underpayment of safe harbor matching contributions. During 2023, \$7,622 of the net overpayment for the safe harbor nonelective contribution was corrected. As of December 31, 2023, uncorrected contributions amounted to \$25,616. These amounts remain due to the Plan and are included in employer contributions receivable in the accompanying 2023 and 2022 statements of net assets available for benefits.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

Notes to Financial Statements, Continued

12. Corrective Contributions, Continued:

In 2021, it was discovered that for the 2020 Plan year, the Company failed to execute various employee deferral elections or improperly excluded certain wage payments in the computation of eligible compensation. As a result of the missed deferral and employer matching opportunities, the Company remitted corrective contributions of \$4,958, during 2021 and appropriate payments of any lost earnings related to these events during 2023. Management has determined the associated contributions and lost earnings receivable to be immaterial to the financial statements as a whole and therefore, these receivables was not included in the accompanying statements of net assets available for benefits as of December 31, 2022.

JAMES RIVER PETROLEUM, INC. EMPLOYEES R01(K) PLAN

EIN: 54-1331068 Plan: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
American Funds New World Fund Class R-6		Mutual Fund	\$ 2,975
Artisan International Value Fund Institutional Class		Mutual Fund	454,056
Baird Core Plus Bond Fund Class Institutional Class		Mutual Fund	21,729
Blackrock Strategic Income Opportunities Portfolio Institutional		Mutual Fund	5,618
Brown Advisory Sustainable Growth I		Mutual Fund	1,086
Calvert International Equity Fund Class I		Mutual Fund	497
Federated Hermes Government Obligations Fund Premier		Mutual Fund	36,475
Federated Hermes Institutional High Yield Bond Fund IS		Mutual Fund	3,090
Fidelity 500 Index Fund		Mutual Fund	17,311
Fidelity Inflation-Protected Bond Index Fund		Mutual Fund	2,848
Fidelity U.S. Bond Index Fund		Mutual Fund	2,857
Goldman Sachs International Small Cap Insights Fund Institutional Class		Mutual Fund	3,059
JPMorgan Equity Income Fund Class R5		Mutual Fund	306,032
* Nationwide Geneva Small Cap Growth Fund Institutional Service Class		Mutual Fund	544,030
PIMCO International Bond Fund (U.S. Dollar-Hedged) Institutional Class		Mutual Fund	2,979
Putnam Large Cap Growth Opportunities Fund Class Y		Mutual Fund	1,312,725
TIAA-CREF Lifecycle Index 2010 Fund Institutional Class		Mutual Fund	15
TIAA-CREF Lifecycle Index 2020 Fund Institutional Class		Mutual Fund	27,207
TIAA-CREF Lifecycle Index 2025 Fund Institutional Class		Mutual Fund	35,228
TIAA-CREF Lifecycle Index 2030 Fund Institutional Class		Mutual Fund	157,517
TIAA-CREF Lifecycle Index 2035 Fund Institutional Class		Mutual Fund	113,414
TIAA-CREF Lifecycle Index 2040 Fund Institutional Class		Mutual Fund	153,269
TIAA-CREF Lifecycle Index 2045 Fund Institutional Class		Mutual Fund	134,476

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES R01(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year), Continued
December 31, 2023

(a)	(b)	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
TIAA-CREF Lifecycle Index 2050 Fund Institutional Class		Mutual Fund	\$ 52,692
TIAA-CREF Lifecycle Index 2055 Fund Institutional Class		Mutual Fund	106,936
TIAA-CREF Lifecycle Index 2060 Fund Institutional Class		Mutual Fund	72,637
TIAA-CREF Lifecycle Index 2065 Fund Institutional Class		Mutual Fund	8,479
Vanguard Balanced Index Fund Admiral Shares		Mutual Fund	583,257
Vanguard GNMA Fund Admiral Shares		Mutual Fund	12,879
Vanguard International Growth Fund Admiral Shares		Mutual Fund	7,895
Vanguard Short-Term Federal Fund Admiral Shares		Mutual Fund	2,915
Vanguard Total International Bond Index Fund Admiral Shares		Mutual Fund	2,913
Vanguard Total International Stock Index Fund Admiral Shares		Mutual Fund	3,072
Vanguard Total Stock Market Index Fund Admiral Shares		Mutual Fund	5,837
Vanguard Wellesley Income Fund Admiral Shares		Mutual Fund	1,423
Victory Sycamore Established Value Fund Class I		Mutual Fund	5,735
* Nationwide Fixed Select Option		Group Annuity Contract	17,168
			4,222,331
* Participant loans		5.25% - 10.50%	15,795
			<u>\$ 4,238,126</u>

(d) "Cost" is not required as all investments are participant directed.

* Indicates a party-in-interest to the Plan.

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions
	Contributions Not Corrected
Contributions withheld 01/01/2018 - 12/31/2019	\$ 3,268
Contributions withheld 11/30/2020 remitted 01/04/2021**	3,669
Contributions withheld 01/15/2021	135
Contributions withheld 01/20/2021	68
Contributions withheld 03/19/2021	572
Contributions withheld 03/26/2021	547
Contributions withheld 04/23/2021	478
Contributions withheld 04/30/2021	63
Contributions withheld 06/25/2021 remitted 09/10/2021**	692
Contributions withheld 06/30/2021 remitted 09/10/2021**	4,758
Contributions withheld 07/09/2021	70
Contributions withheld 09/24/2021	1,095
Contributions withheld 01/20/2022 remitted 02/25/2022**	3,439
Contributions withheld 01/28/2022 remitted 02/25/2022**	1,379
Contributions withheld 01/31/2022 remitted 02/25/2022**	3,153
Contributions withheld 01/31/2022 remitted 03/03/2022**	1,340
Contributions withheld 03/04/2022 remitted 03/09/2022**	1,587
Contributions withheld 03/04/2022 remitted 03/10/2022**	208
Contributions withheld 04/04/2022 remitted 04/11/2022**	63
Contributions withheld 07/01/2022 remitted 07/11/2022**	3,273
Contributions withheld 09/02/2022 remitted 09/12/2022**	3,468
Contributions withheld 11/25/2022 remitted 12/29/2022**	24
Contributions withheld 12/15/2022 remitted 04/14/2023**	1,052
Contributions withheld 06/30/2023	80
Contributions withheld 10/13/2023	38
Contributions withheld 10/31/2023	38
Contributions withheld 11/01/2023	52
Contributions withheld 11/30/2023	152
Contributions withheld 12/31/2021 remitted 09/28/2023**	2
Contributions withheld 12/31/2021 remitted 10/02/2023**	2,180
Contributions withheld 12/15/2022 remitted 04/14/2023**	1,051
Contributions withheld 12/31/2022 remitted 10/02/2023**	11
Contributions withheld 12/31/2022 remitted 11/20/2023**	660
Contributions withheld 02/24/2023 remitted 03/30/2023**	1,820
Contributions withheld 02/28/2023 remitted 03/30/2023**	5,913
Contributions withheld 02/28/2023 remitted 04/12/2023**	1,228

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Continued For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions
	Contributions Not Corrected
Contributions withheld 05/26/2023 remitted 07/21/2023**	\$ 63
Contributions withheld 07/28/2023 remitted 08/28/2023**	72
Contributions withheld 07/14/2023 remitted 09/14/2023**	202
Contributions withheld 08/31/2023 remitted 09/27/2023**	61
Contributions withheld 11/15/2023 remitted 12/29/2023**	100
Contributions withheld 10/13/2023 remitted 11/29/2023**	90
Contributions withheld 10/20/2023 remitted 11/29/2023**	66
Loan repayments withheld 11/23/2018 remitted 01/10/2020**	19
Loan repayments withheld 05/03/2019 remitted 01/10/2020**	19
Loan repayments withheld 05/10/2019 remitted 01/10/2020**	19
Loan repayments withheld 05/15/2019 remitted 01/10/2020**	69
Loan repayments withheld 05/17/2019 remitted 01/10/2020**	19
Loan repayments withheld 05/24/2019 remitted 01/10/2020**	19
Loan repayments withheld 05/31/2019 remitted 01/10/2020**	88
Loan repayments withheld 06/07/2019 remitted 01/10/2020**	19
Loan repayments withheld 06/14/2019 remitted 01/10/2020**	19
Loan repayments withheld 06/15/2019 remitted 01/10/2020**	69
Loan repayments withheld 06/21/2019 remitted 01/10/2020**	19
Loan repayments withheld 06/28/2019 remitted 01/10/2020**	19
Loan repayments withheld 06/30/2019 remitted 01/10/2020**	69
Loan repayments withheld 07/05/2019 remitted 01/10/2020**	19
Loan repayments withheld 07/12/2019 remitted 01/10/2020**	19
Loan repayments withheld 07/15/2019 remitted 01/10/2020**	69
Loan repayments withheld 07/19/2019 remitted 01/10/2020**	19
Loan repayments withheld 07/26/2019 remitted 01/10/2020**	19
Loan repayments withheld 07/31/2019 remitted 01/10/2020**	69
Loan repayments withheld 08/02/2019 remitted 01/10/2020**	19
Loan repayments withheld 08/09/2019 remitted 01/10/2020**	19
Loan repayments withheld 08/15/2019 remitted 01/10/2020**	69
Loan repayments withheld 08/16/2019 remitted 01/10/2020**	19
Loan repayments withheld 08/23/2019 remitted 01/10/2020**	19
Loan repayments withheld 08/30/2019 remitted 01/10/2020**	19
Loan repayments withheld 08/31/2019 remitted 01/10/2020**	69
Loan repayments withheld 09/06/2019 remitted 01/10/2020**	19
Loan repayments withheld 09/13/2019 remitted 01/10/2020**	19
Loan repayments withheld 09/15/2019 remitted 01/10/2020**	69

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Continued For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	
	Contributions Not Corrected	
Loan repayments withheld 09/20/2019 remitted 01/10/2020**	\$	19
Loan repayments withheld 09/27/2019 remitted 01/10/2020**		19
Loan repayments withheld 09/30/2019 remitted 01/10/2020**		69
Loan repayments withheld 10/04/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/11/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/15/2019 remitted 01/10/2020**		69
Loan repayments withheld 10/18/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/25/2019 remitted 01/10/2020**		19
Loan repayments withheld 10/31/2019 remitted 01/10/2020**		69
Loan repayments withheld 11/01/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/08/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/15/2019 remitted 01/10/2020**		88
Loan repayments withheld 11/22/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/29/2019 remitted 01/10/2020**		19
Loan repayments withheld 11/30/2019 remitted 01/10/2020**		69
Loan repayments withheld 11/20/2020		60
Loan repayments withheld 10/30/2020 remitted 11/20/2020**		130
Loan repayments withheld 11/30/2020 remitted 01/04/2021**		69
Loan repayments withheld 12/25/2020 remitted 01/04/2021**		60
Loan repayments withheld 12/31/2020 remitted 01/21/2021**		130
Loan repayments withheld 01/15/2021		53
Loan repayments withheld 02/26/2021		138
Loan repayments withheld 03/19/2021		105
Loan repayments withheld 03/26/2021		105
Loan repayments withheld 04/09/2021		105
Loan repayments withheld 04/30/2021		75
Loan repayments withheld 05/21/2021		120
Loan repayments withheld 06/30/2021 remitted 09/10/2021**		33
Loan repayments withheld 07/30/2021		19
Loan repayments withheld 09/24/2021		130
Loan repayments withheld 01/28/2022 remitted 02/25/2022**		154
Loan repayments withheld 01/31/2022 remitted 02/25/2022**		33
Loan repayments withheld 03/04/2022 remitted 03/09/2022**		113
Loan repayments withheld 04/29/2022 remitted 06/06/2022**		113
Loan repayments withheld 05/06/2022 remitted 05/10/2022**		113
Loan repayments withheld 06/10/2022 remitted 07/28/2022**		54

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, Continued
For the Year Ended December 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions	
	Contributions Not Corrected	
Loan repayments withheld 09/02/2022 remitted 09/12/2022**	\$	113
Loan repayments withheld 10/14/2022 remitted 11/29/2022**		89
	\$	<u>51,968</u>

** Indicates late contributions were remitted to the plan, however, did not include lost earnings.

See independent auditor's report.

James River Petroleum, Inc. Employees 401(k) Plan

Financial Statements

December 31, 2023 and 2022



4401 Dominion Boulevard
Glen Allen, Virginia 23060
Tel: 804.747.0000
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JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

EIN: 54-1331068 Plan: 001

Schedule H, Line 4i Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
American Funds New World Fund Class R-6		Mutual Fund	\$ 2,975
Artisan International Value Fund Institutional Class		Mutual Fund	454,056
Baird Core Plus Bond Fund Class Institutional Class		Mutual Fund	21,729
Blackrock Strategic Income Opportunities Portfolio Institutional		Mutual Fund	5,618
Brown Advisory Sustainable Growth I		Mutual Fund	1,086
Calvert International Equity Fund Class I		Mutual Fund	497
Federated Hermes Government Obligations Fund Premier		Mutual Fund	36,475
Federated Hermes Institutional High Yield Bond Fund IS		Mutual Fund	3,090
Fidelity 500 Index Fund		Mutual Fund	17,311
Fidelity Inflation-Protected Bond Index Fund		Mutual Fund	2,848
Fidelity U.S. Bond Index Fund		Mutual Fund	2,857
Goldman Sachs International Small Cap Insights Fund Institutional Class		Mutual Fund	3,059
JPMorgan Equity Income Fund Class R5		Mutual Fund	306,032
* Nationwide Geneva Small Cap Growth Fund Institutional Service Class		Mutual Fund	544,030
PIMCO International Bond Fund (U.S. Dollar-Hedged) Institutional Class		Mutual Fund	2,979
Putnam Large Cap Growth Opportunities Fund Class Y		Mutual Fund	1,312,725
TIAA-CREF Lifecycle Index 2010 Fund Institutional Class		Mutual Fund	15
TIAA-CREF Lifecycle Index 2020 Fund Institutional Class		Mutual Fund	27,207
TIAA-CREF Lifecycle Index 2025 Fund Institutional Class		Mutual Fund	35,228
TIAA-CREF Lifecycle Index 2030 Fund Institutional Class		Mutual Fund	157,517
TIAA-CREF Lifecycle Index 2035 Fund Institutional Class		Mutual Fund	113,414
TIAA-CREF Lifecycle Index 2040 Fund Institutional Class		Mutual Fund	153,269
TIAA-CREF Lifecycle Index 2045 Fund Institutional Class		Mutual Fund	134,476

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4i Schedule of Assets (Held at End of Year), Continued
December 31, 2023

(a)	(b)	(c)	(e)
Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value	
TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual Fund	\$	52,692
TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	Mutual Fund		106,936
TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	Mutual Fund		72,637
TIAA-CREF Lifecycle Index 2065 Fund Institutional Class	Mutual Fund		8,479
Vanguard Balanced Index Fund Admiral Shares	Mutual Fund		583,257
Vanguard GNMA Fund Admiral Shares	Mutual Fund		12,879
Vanguard International Growth Fund Admiral Shares	Mutual Fund		7,895
Vanguard Short-Term Federal Fund Admiral Shares	Mutual Fund		2,915
Vanguard Total International Bond Index Fund Admiral Shares	Mutual Fund		2,913
Vanguard Total International Stock Index Fund Admiral Shares	Mutual Fund		3,072
Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Fund		5,837
Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund		1,423
Victory Sycamore Established Value Fund Class I	Mutual Fund		5,735
* Nationwide Fixed Select Option	Group Annuity Contract		17,168
			<u>4,222,331</u>
* Participant loans	5.25% - 10.50%		<u>15,795</u>
			<u>\$ 4,238,126</u>

(d) "Cost" is not required as all investments are participant directed.

* Indicates a party-in-interest to the Plan.

See independent auditor's report.

James River Petroleum, Inc. Employees' 401(k) Plan

Financial Statements

December 31, 2023 and 2022



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JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(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
	American Funds New World Fund Class R-6	Mutual Fund	\$ 2,975
	Artisan International Value Fund Institutional Class	Mutual Fund	454,056
	Baird Core Plus Bond Fund Class Institutional Class	Mutual Fund	21,729
	Blackrock Strategic Income Opportunities Portfolio Institutional	Mutual Fund	5,618
	Brown Advisory Sustainable Growth I	Mutual Fund	1,086
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	Federated Hermes Institutional High Yield Bond Fund IS	Mutual Fund	3,090
	Fidelity 500 Index Fund	Mutual Fund	17,311
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	TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	Mutual Fund	27,207
	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	Mutual Fund	35,228
	TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	Mutual Fund	157,517
	TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	Mutual Fund	113,414
	TIAA-CREF Lifecycle Index 2040 Fund Institutional Class	Mutual Fund	153,269
	TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	Mutual Fund	134,476

See independent auditor's report.

JAMES RIVER PETROLEUM, INC. EMPLOYEES' 401(K) PLAN

EIN: 54-1331068

Plan: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year), Continued
December 31, 2023

(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
	TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	Mutual Fund	\$ 52,692
	TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	Mutual Fund	106,936
	TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	Mutual Fund	72,637
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	Vanguard GNMA Fund Admiral Shares	Mutual Fund	12,879
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	Vanguard Short-Term Federal Fund Admiral Shares	Mutual Fund	2,915
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	Vanguard Total International Stock Index Fund Admiral Shares	Mutual Fund	3,072
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Fund	5,837
	Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund	1,423
	Victory Sycamore Established Value Fund Class I	Mutual Fund	5,735
*	Nationwide Fixed Select Option	Group Annuity Contract	17,168
			<u>4,222,331</u>
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* Indicates a party-in-interest to the Plan.

See independent auditor's report.