

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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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

<p>1a Name of plan <u>MASSEY ENERGY RETIREMENT PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>APPALACHIA HOLDING COMPANY</u></p> <p><u>340 MARTIN LUTHER KING JR BLVD. BRISTOL, TN 37620-0000</u></p>	<p>1c Effective date of plan <u>12/15/1951</u></p> <p>2b Employer Identification Number (EIN) <u>54-0295165</u></p> <p>2c Plan Sponsor's telephone number <u>423-573-0300</u></p> <p>2d Business code (see instructions) <u>212110</u></p>

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.	10/11/2024	KRISTIE KESTNER
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																		
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																		
5 Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">5</td> <td style="text-align: right;">6762</td> </tr> </table>	5	6762																
5	6762																		
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.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:80%;"></td> </tr> <tr> <td style="text-align: center;">6a(1)</td> <td style="text-align: center;">6a(2)</td> <td style="text-align: right;">1145</td> </tr> <tr> <td style="text-align: center;">6b</td> <td style="text-align: center;">6c</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6d</td> <td style="text-align: center;">6e</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6f</td> <td style="text-align: center;">6g(1)</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6g(2)</td> <td style="text-align: center;">6h</td> <td style="text-align: right;">0</td> </tr> </table>				6a(1)	6a(2)	1145	6b	6c	0	6d	6e	0	6f	6g(1)	0	6g(2)	6h	0
6a(1)	6a(2)	1145																	
6b	6c	0																	
6d	6e	0																	
6f	6g(1)	0																	
6g(2)	6h	0																	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">7</td> <td style="width:90%;"></td> </tr> </table>	7																	
7																			

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 1C 1I

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) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 1 </u> (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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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 MASSEY ENERGY RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 APPALACHIA HOLDING COMPANY		D Employer Identification Number (EIN) 54-0295165	

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
NEW YORK 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
13-5582869	66915	GA00538	136	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 0	(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

(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	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(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. **6d**
 Specify nature of costs ▶

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	12506454	
c Additions: (1) Contributions deposited during the year	7c(1)		
	7c(2)		
	7c(3)	569532	
	7c(4)		
	7c(5)	52	
▶ MARKET VALUE ADJUSTMENT			
(6) Total additions	7c(6)	569584	
d Total of balance and additions (add lines 7b and 7c(6))	7d	13076038	
e Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	278034
	(2) Administration charge made by carrier	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	12798004
▶ PLAN TRANSFER, EXPENS & EXP ADJ			
(5) Total deductions	7e(5)	13076038	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3)).....		9a(4)	
b	Benefit charges (1) Claims paid.....	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2)).....		9b(3)	
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies.....	9c(1)(F)		
	(G) Other retention charges.....	9c(1)(G)		
	(H) Total retention		9c(1)(H)	
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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 SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 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

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

A Name of plan <u>MASSEY ENERGY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>APPALACHIA HOLDING COMPANY</u>	D Employer Identification Number (EIN) <u>54-0295165</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>258586695</u>
	b Actuarial value	2b	<u>284445365</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>3353</u>	<u>216105392</u>
	b For terminated vested participants	<u>2315</u>	<u>86025660</u>
	c For active participants	<u>1145</u>	<u>47359353</u>
	d Total	<u>6813</u>	<u>349490405</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>	
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.35 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>6400000</u>
	c Target normal cost	6c	<u>6400000</u>

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

SIGN HERE		
	Signature of actuary	<u>09/27/2024</u> Date
	<u>MARK DUNGAN</u> Type or print name of actuary	<u>23-04980</u> Most recent enrollment number
	<u>WILLIS TOWERS WATSON US LLC</u> Firm name	<u>215-246-7204</u> Telephone number (including area code)
	<u>1900 MARKET STREET, FLOOR 8 PHILADELPHIA, PA 19103-3527</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		1103086
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9	Amount remaining (line 7 minus line 8)		1103086
10	Interest on line 9 using prior year's actual return of <u>-23.77</u> %		-262204
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		3223687
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.52</u> %		177948
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c	Total available at beginning of current plan year to add to prefunding balance		3401635
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	840882

Part III Funding Percentages			
14	Funding target attainment percentage	14	81.14 %
15	Adjusted funding target attainment percentage	15	81.14 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	101.90 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
07/12/2023	4700000						
09/12/2023	8200000						
04/12/2024	3997190						
07/12/2024	3997190						
09/12/2024	3997190						
			Totals ▶	18(b)	24891570	18(c)	

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	23567846

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input checked="" type="checkbox"/> Substitute	

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years				
28 Unpaid minimum required contributions for all prior years				28
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				29
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)				30 0

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c).....				31a 6400000
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	65885922		6033880	
b Waiver amortization installment				
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				34 12433880
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement				
36 Additional cash requirement (line 34 minus line 35).....				36 12433880
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 23567846
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 11133966
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021				

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 MASSEY ENERGY RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 APPALACHIA HOLDING COMPANY	D Employer Identification Number (EIN) 54-0295165	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

RUSSELL TRUST COMPANY

91-1116938

(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	NONE	1028074	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MILLIMAN, INC.

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 27	NONE	371363	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

COMERICA

42-1741646

(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?
19 49 59 62 72 99	NONE	99864	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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)

WILLIS TOWERS WATSON

23-1159630

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15	NONE	81415	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 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 <u>MASSEY ENERGY RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>APPALACHIA HOLDING COMPANY</u>	D Employer Identification Number (EIN) <u>54-0295165</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>MASSEY ENERGY RET PLAN TRUST INV AC</u>	
b Name of sponsor of entity listed in (a):	<u>FRANK RUSSELL TRUST COMPANY</u>	
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<u>91-1116938-100</u>	<u>C</u>	<u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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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 MASSEY ENERGY RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 APPALACHIA HOLDING COMPANY	D Employer Identification Number (EIN) 54-0295165

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3500000	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1339319	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)		
(9) Value of interest in common/collective trusts	1c(9)	241934165	0
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	12506454	0
(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	259279938	0
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	301399	
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	301399	
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	258978539	0

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)	24891570	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		24891570
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	247228	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		247228
(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)	40464	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		40464
(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)		24509222
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		49688484

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	20045205	
(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)		20045205
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees.....	2i(5)	99864	
(6) Bank or trust company trustee/custodial fees.....	2i(6)	1028074	
(7) Actuarial fees.....	2i(7)	452778	
(8) Legal fees.....	2i(8)		
(9) Valuation/appraisal fees.....	2i(9)		
(10) Other trustee fees and expenses.....	2i(10)		
(11) Other expenses.....	2i(11)	5057976	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		6638692
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		26683897

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		23004587
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		281983126

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: **BROWN EDWARDS & COMPANY, LLP**

(2) EIN: **54-0504608**

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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
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)
ALPHA LEGACY COMPANY PENSION PLAN	56-2298262	005

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 511922.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 <u>MASSEY ENERGY RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>APPALACHIA HOLDING COMPANY</u>	D Employer Identification Number (EIN) <u>54-0295165</u>	

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): 38-0477375 13-5582869

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	5
---	---

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

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

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

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

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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: 45.3 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 43.8 %
 High-Yield Debt: 1.2 % Real Assets: 9.7 % Cash or Cash Equivalents: 0.0 % Other: 0.0 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.



Massey Energy Retirement Plan

Financial Report

December 31, 2023

Massey Energy Retirement Plan

Contents

Independent Auditor’s Report.....	1
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Financial Statements

Statements of Net Assets Available for Benefits.....	5
Statement of Changes in Net Assets Available for Benefits.....	6
Notes to Financial Statements	7

Supplementary Information

Schedule H, Line 4j – Schedule of Reportable Transactions	19
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Independent Auditor's Report

To the Plan Administrator and
Those Charged with Governance of
Massey Energy Retirement Plan
Bristol, Tennessee

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

We have performed audits of the accompanying financial statements of Massey Energy Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 6 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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.

Emphasis of Matter – Plan Merger

As discussed in Note 1 to the financial statements, the Board of Directors of ANR, Inc. approved the merger of the Plan into Alpha Legacy Company Pension Plan, effective December 31, 2023. On that date, all assets, liabilities, participants, and obligations were transferred to Alpha Legacy Company Pension Plan. Our opinion is not modified with respect to this matter.

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.

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.

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4j – Schedule of Reportable Transactions is presented for purposes of additional analysis and is not a required part of the financial statements but is 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. The information included in the supplemental schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Charleston, West Virginia
October 10, 2024



Financial Statements



Massey Energy Retirement Plan

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

	<u>2023</u>	<u>2022</u>
ASSETS		
Investments at fair value (Notes 6 and 7)	\$ -	\$ 243,273,484
Investments at contract value (Notes 6 and 8)	-	12,506,454
Contributions receivable	-	<u>3,500,000</u>
Total assets	-	259,279,938
LIABILITIES		
Administrative expenses payable	-	<u>301,399</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 258,978,539</u>

Massey Energy Retirement Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO

Investment income (Note 6)	
Net appreciation in fair value of investments	\$ 24,509,222
Interest and dividend income	287,692
	<hr/>
Net investment income	24,796,914
Plan Sponsor contributions	24,891,570
	<hr/>
Total additions	49,688,484

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid to participants	20,045,205
Administrative expenses and management fees (Note 10)	6,638,692
	<hr/>
Total deductions	26,683,897
	<hr/>
Net increase in net assets available for benefits before transfer	23,004,587
Transfer to Alpha Legacy Company Pension Plan	(281,983,126)
	<hr/>
Net decrease in net assets available for benefits	(258,978,539)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning	258,978,539
	<hr/>
Ending	\$ -
	<hr/> <hr/>

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

Note 1 – Plan Description

The following description of the Massey Energy Retirement 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, which was established effective December 15, 1951, by A. T. Massey Coal Company, Inc. (known as Appalachia Holding Company, LLC on and after June 2, 2011) (“Massey”, the “Plan Sponsor”, or “Appalachia Holding”), and which was most recently amended and restated effective January 1, 2015, is administered by the Plan Sponsor for the benefit of eligible Appalachia Holding employees, including eligible employees of certain subsidiaries which have adopted the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective June 1, 2011, Massey Energy Company (known as Alpha Appalachia Holdings, Inc. on and after June 1, 2011) (“Alpha Appalachia”), the parent of the Plan Sponsor, was acquired by Alpha Natural Resources, Inc. (“Alpha”), and both Alpha Appalachia and Appalachia Holding became wholly-owned subsidiaries of Alpha.

On August 3, 2015, Alpha Natural Resources, Inc. and certain of its wholly-owned subsidiaries filed a voluntary petition for relief under Chapter 11 of the U.S. Bankruptcy Code (the “Bankruptcy Filing”). Effective July 26, 2016, Alpha Natural Resources, Inc. and its affiliates successfully emerged from Chapter 11 of the U.S. Bankruptcy Code. The Bankruptcy Filing did not amend the Plan’s provisions or impact the Plan’s investment assets.

On April 29, 2018, Alpha Natural Resources, Inc. and Alpha Natural Resources Holding, Inc. (together the “Alpha Companies”), along with Contura Energy, Inc. (the “Parent Company”), entered into a definitive merger agreement, which was amended and restated on September 26, 2018. The merger became effective on November 9, 2018. In connection with this merger, the Board of Directors of the Plan Sponsor delegated authority to oversee the administration of the Plan to the Parent Company’s Benefits Committee (the “Plan Administrator”).

On February 1, 2021, the Parent Company changed its name from Contura Energy, Inc. to Alpha Metallurgical Resources, Inc.

Plan Merger

During 2023, the Board of Directors of ANR, Inc. approved the merger of the Plan into the Alpha Legacy Company Pension Plan effective December 31, 2023. At that date, all investments remained with the custodians, however were consolidated with two additional plans overseen by the Parent Company, to formally create the Alpha Legacy Company Pension Plan on December 31, 2023. The following net assets were transferred into the Alpha Legacy Company Pension Plan:

Investments at fair value	\$ 257,573,030
Investment at contract value	12,753,682
Plan Sponsor contributions receivable	11,991,570
Administrative expenses payable	(335,156)
Net assets transferred	<u><u>\$ 281,983,126</u></u>

The Plan’s accumulated benefit obligations transferred to the Alpha Legacy Company Pension Plan amounted to \$369,025,473. This merger will not affect the participant’s pension benefits because the benefits provisions of the merged plan will be incorporated into the new Alpha Legacy Company Pension Plan.

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

Contributions

The Plan is a noncontributory defined benefit pension plan with the Plan Sponsor's contribution based on the actuarially determined amount required to provide benefits as defined under the Plan. For the years ended December 31, 2023 and 2022, the Plan met the minimum funding requirements of ERISA.

Pension Benefits

Normal retirement age generally for participants employed on October 1, 2001, or later, is the later of the participant's 62nd birthday or the fifth anniversary of participation, and benefits generally commence on the first day of the month coinciding with, or following that date. Effective October 1, 2001, the Plan had five benefit formulas which cover three groups of participants: former participants of the Coal Company Employees' Pension Plan ("Coal Company Plan"), including former participants of the Tennessee Consolidated Coal Company Employee Retirement Plan ("TCC Plan"), former participants of the Central Appalachian Coal Company Employees' Pension Plan ("Central Appalachian Plan"), including former Upper Big Branch Mine ("UBB") participants, and all other participants ("MERP participants").

For former Coal Company Plan participants, the monthly retirement allowance is one-twelfth of the product of: 1.5% of the participant's final average compensation at retirement date and the participants credited service not in excess of 35 years, but not more than the maximum benefit allowed under ERISA. In no event shall the combined annual benefit payable with respect to a participant on a single life basis exceed the lesser of \$265,000 and \$245,000 for 2023 and 2022, respectively [or other such dollar limitation as in effect for the applicable limitation year under 415 (b)(1)(A) of the *Internal Revenue Code (IRC)*], or 100% of the participant's average compensation during the three consecutive calendar years as an active participant in which such compensation is the highest.

For former Central Appalachian Plan participants (other than designated employees, as defined), the monthly retirement allowance shall be one-twelfth of the greatest of (1), (2), or (3) and subject to (4) below:

- (1) 43% of the participant's final average compensation not in excess of \$20,000, at the participant's normal retirement date, plus 50% of the participant's final average compensation in excess of \$20,000, at the normal retirement date, reduced by 1/15th for each full year of credited service less than 15 assuming that the participant works until normal retirement age or actual retirement date, if later;
- (2) \$3,600, reduced by 1/15th for each full year of credited service less than 15 assuming that the participant works until normal retirement age or actual retirement date, if later; or
- (3) The participant's accrued benefit as of December 31, 1988, determined as the sum of \$3,600 plus 50% of the participant's final average compensation in excess of \$10,000, at the participant's date of retirement, reduced by 1/15th for each full year of credited service less than 15 assuming that the participant works until normal retirement age or actual retirement date, if later.
- (4) For any Central Appalachian Plan participant whose compensation is limited by the application of Code Section 401(a)(17), effective January 1, 1994, such Central Appalachian Plan participant's accrued benefit shall not be less than his Accrued Benefit under the Plan as of December 31, 1993, based on Compensation and Credited Service determined as of that date; plus his accrued benefit based on the formula in subsection (1) or (2) above, using his Credited Service from January 1, 1994, to the date of determination.

In regards to TCC Plan participants, the benefit calculation is calculated to be the greater of the amount described above for Coal Company Plan participants or the amount they would have been entitled to under the provisions of the TCC Plan in effect on December 31, 1992.

For former UBB participants, normal retirement age generally is the earlier of (i) the attainment of age 62 and 10 years of combined service or (ii) the attainment of age 65 and the fifth anniversary of participation. The monthly benefit generally

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

is the sum of \$49.50 for each year of UBB service plus \$8.00 for each year of United Mine Workers of America (“UMWA”) 1974 pension plan service for any member employed as of January 1, 2001. Benefits generally are reduced for any benefits paid by the UMWA for service credited by the UMWA 1974 Pension Plan.

For MERP participants, participants are credited with contribution and interest credits for each Plan year. For 2011, each participant was credited with \$1.40 for each eligible hour worked. In addition, MERP participants’ accumulated contribution credits are credited as of the last day of the Plan year with an annual interest credit of 6.5% for contributions accumulated prior to January 1, 2004, and 4% for contributions accumulated after December 31, 2003.

The Plan permits early retirement after a participant attains age 55 with at least 5 years of continuous service. If an eligible participant elects to receive an early retirement benefit prior to the normal retirement date, then the early retirement benefit is reduced for payment prior to age 62 as follows:

- The early retirement benefit for MERP participants is actuarially reduced for payment prior to age 62.
- The early retirement benefit for former Coal Company Plan participants, except for participants employed by the Plan Sponsor as pilots, is reduced by applying the following reduction factors to the participants’ accrued normal retirement benefit:

Age	Factor
55	.69
56	.74
57	.79
58	.84
59	.89
60	.94
61	.97

However, the early retirement benefit for former Coal Company Plan participants employed by the Plan Sponsor as pilots is reduced by applying the following reduction factors to the participant’s accrued normal retirement benefit:

Age	Factor
55	.75
56	.80
57	.85
58	.90
59	.95
60	1.00

- The early retirement benefit for former Central Appalachian Plan participants is reduced by applying the following reduction factors to the participant’s accrued normal retirement benefit:

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

Age	Factor
55	.62
56	.66
57	.71
58	.75
59	.81
60	.87
61	.93

- The early retirement benefit for former UBB Plan participants is reduced by 3% for each year by which early retirement precedes normal retirement age with the UMWA reduction factor reduced by the early retirement factors under the UMWA 1974 Pension Plan.

Benefits shall be payable monthly commencing on the first day of the month following the participant's retirement. A participant may elect one of the following forms of payment of benefits:

- The MERP, former Coal Company Plan, and former Central Appalachian Plan participants' automatic benefit payment options are life only annuity payable until date of death with 10 years guaranteed (single participants only) or actuarially reduced qualified 50% joint and survivor annuity (married participants only). The elective benefit payment options for these participants are a joint and last survivor life 75% or 100% annuity option; a straight participant life annuity option; a Social Security annuity reduction option; or a lump sum option only if the present value of the participant's benefit is less than \$1,000 (MERP participants only).
- The former UBB participants' automatic benefit payment options are life only annuity payable until date of death (single participants only); a surviving spouse benefit annuity whereby the participant's spouse receives a lifetime annuity after the participant's death equal to 75% of the participant's life benefit (married participants with 20 years of service only); or an actuarially reduced 50% joint and survivor annuity.

Disability retirement benefits are available under the Plan for vested participants of the former Coal Company, Central Appalachian, and UBB Plans. Such benefits for former Coal Company Plan participants and former Central Appalachian Plan participants commence at normal retirement date with credited service up to normal retirement date and final average compensation at date of disability as long as the disabled participant remains on a disability plan sponsored by the Plan Sponsor until normal retirement age. For former UBB participants, disability benefits are based on years of credited service through the date of disability with the benefit unreduced and paid immediately provided the participant is eligible for Social Security Disability Insurance benefits as a result of a UBB mine accident. If the participant had completed less than ten years of service as of the date of disability, a minimum disability benefit of \$200 per month is paid to the participant.

Pre-retirement death benefits are determined and paid in a similar manner as early retirement benefits with benefit accrual ceasing upon the date of death.

Delayed retirement benefits available to participants are the greater of the accrued benefit at the delayed retirement date or the actuarial equivalent of the participant's normal retirement benefit.

Effective December 31, 2011, each participant's accrued benefit as defined by the Plan was frozen and no new or additional benefits accrue after such date. In addition, compensation as defined by the Plan did not include any amounts paid after December 31, 2011. Each participant's credited service as defined by the Plan was frozen as of December 31, 2011, and no additional credited service would be credited after such date. In addition, for purposes of determining the final average compensation, as defined by the Plan, of any participant who separates from service after January 1, 2012, final average compensation as defined by the Plan did not take into account any compensation paid after December 31, 2011.

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

Eligibility and Vesting

The eligibility and benefit accrual provisions under the Plan were frozen effective December 31, 2011, and no employees are eligible to enter the Plan or accrue any additional benefits under the Plan after that date. Prior to the freeze, an employee became eligible to participate in the Plan as of the date of employment. All former Central Appalachian Plan and Coal Company Plan participants are fully vested. All eligible MERP participants actively employed on September 30, 2001, are also fully vested. MERP participants hired on or after October 1, 2001, who terminated employment prior to January 1, 2008, became fully vested in the Plan after completing 5 years of service. MERP participants hired on or after October 1, 2001, who have one hour of service after January 1, 2008, become fully vested in the Plan after completing 3 years of service. In addition, in connection with the freezing of the Plan effective December 31, 2011, all participants who were active employees as of that date were fully vested in their accrued benefits under the Plan. All other participants who were not active employees as of December 31, 2011, continue to vest in accordance with the otherwise applicable provisions of the Plan.

Plan Administration

The Plan is administered by the Benefits Committee (the “Plan Administrator”), a committee appointed by the Parent Company’s Board of Directors. Internal costs of the Company to administer the Plan are paid by the Company. Certain administrative expenses for actuary, accounting, legal and trustee fees, and fees paid to the Pension Benefit Guaranty Corporation (“PBGC”) are paid by the Plan.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The fair value of the Plan’s investments in common/collective trusts and the commingled short-term investment fund held in trust by Russell Investments Trust Company and Comerica Bank, are valued at the Net Asset Value (“NAV”) of shares or units held by the Plan based on quoted market value of the underlying assets. The Plan’s immediate participation guarantee contract with New York Life Insurance Company (“New York Life”) is stated at contract value. Contract value reflects the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan and is the relevant measure for the portion of assets attributable to fully benefit-response investment contracts. Contract value is determined by New York Life by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (see Note 8).

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

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

Fair Value Measurements

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full-term of the asset or liability.

Level 3 – Inputs to valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used to value the Plan's investments.

Common/Collective Trusts

The Plan's investments in fixed income securities and equity funds are held in common/collective trusts. These investments are valued using the NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The funds consist of individual security positions that are mostly securities easily traded on recognized market exchanges. These securities are priced and traded daily, and therefore these funds are valued daily. Due to the significant observable inputs, the common/collective trusts are included in Level 2 of the fair value hierarchy.

Commingled Short-Term Investment Fund

Valued at par, which approximates fair value. The NAV is based on the value of the fund's underlying assets, minus its liabilities, and then divided by each participating plan's units of participation, which represent an undivided interest in the underlying assets of the account. Due to the significant observable inputs, the commingled short-term investment fund is included in Level 2 of the fair value hierarchy.

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 5) are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. Accumulated plan benefits for active, retired, or terminated employees or their beneficiaries are based on the Plan's benefit formulas applicable to the participant. Benefits payable under retirement, early or delayed retirement, disability, and death are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Note 3 – Funding Policy

The Plan Sponsor's general funding policy is to make contributions to the Plan in amounts as determined necessary by the Plan's actuary given the requirements of the Plan's governing document. Required contributions to the Plan are determined by the Plan's actuary using the projected unit credit cost method, and substantially the same actuarial assumptions are used in determining the actuarial present value of accumulated plan benefits (described in Note 5). The Plan Sponsor met the minimum funding requirements of ERISA for 2023 and 2022. The amount of \$11,991,570 was included as a contribution receivable in the net assets transferred in the merger as of December 31, 2023 and \$3,500,000 was included as contributions receivable in the statements of net assets available for benefits as of December 31, 2022.

The Plan adopted provisions under the American Rescue Plan Act (ARPA) signed into law on March 11, 2021, which provided certain funding relief items to defined benefit pension plans that were eligible to be applied retroactively. ARPA replaces the Pension Protection Act of 2006 (PPA) 7-year shortfall amortization installments with a "fresh start" 15-year amortization beginning with any plan year from 2019 to 2022. The Plan elected to adopt ARPA's 15-year amortization provisions effective with the 2019 plan year. ARPA also revises PPA's interest rate stabilization provisions for funding purposes under *IRC* Section 430 and for benefit restriction purposes under *IRC* Section 436 in a manner that will increase interest rates used in near-term funding valuations and Adjusted Funding Target Attainment Percentage (AFTAP) measurements beginning with any plan year from 2020 to 2022. The Plan elected to adopt ARPA's interest rate stabilization provisions for both *IRC* Section 430 and 436 purposes effective with the 2020 plan year.

Note 4 – Plan Termination

The Plan Sponsor has the right under the Plan to terminate the Plan at any time subject to the provisions set forth in ERISA.

Upon termination of the Plan, the accrued benefit of each participant to the extent funded (subject to restrictions contained in the Plan governing document) as of the date of termination will become fully vested and not subject to forfeiture except as provided in the following paragraph, except that recourse shall be limited to the assets of this Plan or any benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC"). If, after all distributions to participants

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

for accrued benefits are made and funds remain in the hands of the Trustees of the Plan after payment of all expenses, such funds may revert to the Plan Sponsor.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, among Plan participants and beneficiaries in the following order:

- Expenses, fees, and other charges under this Plan not previously paid by the Plan Sponsor shall be paid.
- Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- Other vested benefits insured by the PBGC up to the applicable limitations as discussed below.
- Other vested benefits under the Plan not insured by the PBGC.
- All other benefits under the Plan.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, if benefits have been increased within the five years before the Plan termination, the entire amount of the Plan's vested benefits or the benefit increase may not be guaranteed. There is a ceiling on the amount of monthly benefit that the PBGC guarantees which is adjusted periodically. For Plan terminations occurring in 2023, that ceiling was \$6,750 per month. That ceiling applies to pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan terminations (whichever is later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

In the event of the withdrawal of a subsidiary or affiliate of the Plan Sponsor, the Plan Administrator, in consultation with the Plan's actuary, shall determine the equitable share of the Plan's assets allocable to the withdrawing subsidiary or affiliate of the Plan Sponsor. If the Plan is terminating with respect to the withdrawing subsidiary or affiliate, that portion shall be further allocated among the participants and beneficiaries of that terminating entity in accordance with the requirements of ERISA. If the Plan is not to be terminated with respect to the withdrawing subsidiary or affiliate, that portion shall be turned over to such trustee designated by the Board of Directors of the withdrawing subsidiary or affiliate.

As discussed in Note 1, as of December 31, 2023, the Plan transferred its accumulated benefit obligations to the Alpha Legacy Company Pension Plan in connection with the merger of multiple defined benefit plans of the Plan Sponsor. This is not considered a plan termination.

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

Note 5 – Accumulated Plan Benefits

The Plan's actuary estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The actuarial method used to determine the normal cost for the Plan year ended December 31, 2023 and 2022, was the projected unit credit actuarial cost method. The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2024 and 2023. Had the valuations been performed as of December 31, 2023 and 2022, there would be no material differences.

Significant assumptions underlying the actuarial computations for December 31, 2023 and 2022, are summarized as follows:

Discount Rate	5.13% for 2023; 5.45% for 2022	
Rate of Return	5.7% for 2023; 6.20% for 2022	
Mortality	Custom mortality table based on plan experience that was approved under IRC §430(h)(3)(c)	
Termination	Age 25	10%
	Age 30 – 40	15%
	Age 45	10%
	Age 50	15%
	Age 55	10%
Retirement Age Assumption	10% of participants retire from age 55 through age 57 20% of participants retire from age 58 through age 59 25% of participants retire at age 60 15% of participants retire at age 61 25% of participants retire at age 62 20% of participants retire from age 63 through age 64 40% of participants retire from age 65 through age 69 100% of participants are assumed to be retired by age 70	
Disability Rates	Age 25	0.15%
	Age 40	0.30%
	Age 55	1.25%
Age of Spouse and Marriage	Male participants are assumed to be 3 years older than their spouses, female participants are assumed to be 3 years younger than their spouses, and 80% of participants are assumed to be married.	

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

The actuarial present value of accumulated plan benefits of the Plan was as follows:

	<u>December 31, 2022</u>
Vested benefits	
Participants currently receiving payments	\$ 210,676,310
Other participants	134,578,885
Total vested benefits	<u>345,255,195</u>
Non-vested benefits	-
Total actuarial present value of accumulated plan benefits	<u>\$ 345,255,195</u>

Changes in the actuarial present value of accumulated plan benefits of the Plan for the year ended December 31, 2023, were as follows:

Actuarial present value of accumulated plan benefits as of December 31, 2022	\$ 345,255,195
Increase/decrease during the year attributable to	
Actuarial losses	11,031,854
Increase for interest due to decrease in discount period	18,270,167
Benefits paid	(20,045,544)
Change in actuarial assumptions	14,513,801
Transfer to Alpha Legacy Company Pension Plan	(369,025,473)
Net decrease	<u>(345,255,195)</u>
Actuarial present value of accumulated plan benefits as of December 31, 2023	<u>\$ -</u>

Note 6 – Certified Investment Information

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by New York Life, Comerica Bank, and Russell Investments Trust Company (Trustees), except for comparing such information certified by them to information included in the Plan's financial statements and supplemental schedules.

Investment Information Certified By New York Life

The contract value of the immediate participation guarantee contract (see Note 8), as certified by New York Life, at December 31, 2023, prior to the transfer to the merged plan, and December 31, 2022 amounted to \$12,753,682 and \$12,506,454, respectively. Included in the value of the immediate participation guarantee contract, as certified by New York Life, was accrued interest income on the immediate participation guarantee contract at the time of plan merger on December 31, 2023 was \$525,210 and for the year ended December 31, 2022, was \$594,877.

Information Certified By Comerica Bank

The invested Plan assets held by Comerica Bank as of December 31, 2023, prior to the transfer to the merged plan and December 31, 2022, are as follows:

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

	<u>2023</u>	<u>2022</u>
Investments at fair value		
Commingled short-term investment funds		
Comerica short-term fund	<u>\$ 1,306,685</u>	<u>\$ 1,339,319</u>

Information Certified By Russell Investments Trust Company

The invested Plan assets held by Russell Investments Trust Company as of December 31, 2023, prior to the transfer to the merged plan and December 31, 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Investments at fair value		
Common/collective trusts	<u>\$ 256,266,345</u>	<u>\$ 241,934,165</u>

Comerica Bank and Russell Investments Trust Company certified the completeness and accuracy of the appreciation in the fair value of investments (including gains and losses on investments bought, sold, and held during the year) and the Trustees certified the completeness and accuracy of interest income related to the aforementioned investments for the year ended December 31, 2023. Appreciation in the fair value of investments and interest income for the year ended December 31, 2023, is as follows:

Net appreciation in fair value of investments	<u>\$ 24,509,222</u>
Interest and dividend income	<u>\$ 287,692</u>

Note 7 – Fair Value Measurements

See fair value measurements in Note 2 above for discussions of the methodology and assumptions used to determine the fair value of the Plan's investments.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

	<u>Assets at Fair Value as of December 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common/collective trusts:				
Fixed income securities	\$ -	\$ 96,413,756	\$ -	\$ 96,413,756
Equity funds	-	145,520,409	-	145,520,409
Commingled short-term investment funds	-	1,339,319	-	1,339,319
Total assets in fair value hierarchy	<u>\$ -</u>	<u>\$ 243,273,484</u>	<u>\$ -</u>	<u>\$ 243,273,484</u>

Note 8 – Immediate Participation Guarantee Contract with Insurance Company

In 1977, the Trustees of the former TCC Plan entered into an immediate participation guarantee contract with New York Life. The contract became an asset of the Plan at the time the TCC Plan was merged into and made part of the Plan as of December 31, 1992. Under the contract, funds are maintained in a deposit administration account of New York Life sufficient to provide for the remaining pension benefits for the current retirees paid under the contract. New York Life

Massey Energy Retirement Plan

Notes to Financial Statements

December 31, 2023

adds interest as of the last day of each contract year at New York Life's Interest Year Method rates applicable to those funds for that year. The crediting interest rate to the contract was 4.61%, and the average yield on this contract was 4.25% for the year ended December 31, 2023.

The contract also involves utilization of New York Life's allocated account from which retirement annuity payments are made to certain TCC Plan retirees resulting from annuity contracts previously purchased. The contract provides for periodic adjustments at the discretion of New York Life on the basis of its experience under the contracts. Such experience adjustment due by the Plan for the year ended December 31, 2023, at the time of plan merger, was \$31,022. In reporting changes in net assets, the experience adjustment has been netted in interest income.

Note 9 – Income Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan Sponsor by a letter dated November 4, 2016, that the Plan is qualified under Section 401(a) of the *Internal Revenue Code (IRC)* and, therefore, the related trust is exempt from taxation. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the *IRC* through the merger at December 31, 2023.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, prior to the merger, and as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 10 – Party-in-Interest Transactions

Certain Plan investments are held in funds managed by the Trustees, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the Trustee services were \$1,027,014 for the year ended December 31, 2023.

Additionally, certain administrative functions are performed by employees of the Plan Sponsor at no cost to the Plan.

Note 11 – Risks and Uncertainties

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

Note 12 – Subsequent Events

Plan management reviewed all subsequent events through October 10, 2024, the date the financial statements were available to be issued, and determined there were no events that required either recognition or disclosure in the financial statements.



Supplementary Information



**Massey Energy Retirement Plan
(EIN: 54-0295165) (Plan: 001)**

**Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2023**

(a) Identity of Party	(b) Description of Asset, Rate, and Maturity Date	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value	(i) Gain (Loss)
(A) Single transaction exceeds 5% of value							
No transactions							
(B) Series of transactions with the same person involving property other than securities exceeds 5% of value							
No transactions							
(C) Series of transactions in same security exceeds 5% of value							
Russell	RITC Multi Asset Core Fd						
	2 purchase transactions	\$ 2,967,523	\$ -	\$ -	\$ 2,967,523	\$ 2,967,523	\$ -
	21 sale transactions	\$ -	\$ 19,364,818	\$ -	\$ 12,824,478	\$ 19,364,818	\$ 6,540,340
Russell	RITC 25 Plus Yr Strips Fxd Incom						
	3 purchase transactions	\$ 11,742,093	\$ -	\$ -	\$ 11,742,093	\$ 11,742,093	\$ -
	9 sale transactions	\$ -	\$ 4,942,903	\$ -	\$ 6,619,093	\$ 4,942,903	\$ (1,676,190)

(D) Securities transactions with a person, if any preceding or subsequent single securities transaction with the same person, exceeds 5% of value

No transactions

*Column (e) lease rental information is not presented as it is not applicable to these assets.

The information in this schedule was certified to be complete and accurate by New York Life Insurance Company, Comerica Bank, and Russell Investments Trust Company, the Trustees.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Benefits included or excluded

Unless noted below, all benefits provided by the plan, as restated and amended through December 31, 2011 are included in this valuation.

Plan amendments excluded None

IRC Section 436 benefit restrictions:

- Unpredictable contingent event benefits: This valuation excludes any restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
- Plan amendments: See above.
- Prohibited payments: Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
- Benefit accruals: The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.

Scheduled benefit increases:

- Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.

Late retirement Increases:

- Active Participants: The plan applies late retirement actuarial increase for all participants who defer retirement beyond their normal retirement date and this valuation includes those increases.
- Deferred vested participants: Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- Unpredictable contingent event benefits: The plan does not have any unpredictable contingent event benefits.
- IRC Section 415(b) benefit limitations: The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

- IRC Section 416 rules for top-heavy plans: We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Massey Energy Retirement Plan Participants (other than Coal Company or Central Appalachian)

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective date

The most recent amendment reflected in the following plan provisions was effective October 1, 2019

Eligibility requirements

A permanent full-time employee of a participating Massey Coal Company who is not designated as a Coal Company participant, a Central Appalachian participant, or an Upper Big Branch participant is eligible to participate in the plan on his date of hire or October 1, 2001, if later. As of December 31, 2011, the plan is closed to new entrants.

Normal retirement

Date	First day of the month following the later of age 62 or the fifth anniversary of participation in the plan.
Benefits	Effective as of December 31, 2011, each Participant's Accrued Benefit under the Plan is frozen and no new additional benefits shall accrue for any Participant after such date under any provision of the Plan.
Retirement plan account	An account used to determine the amount of pension benefits payable to a participant. Each year the retirement plan account will be credited with Contribution Hour Credits and Interest Credits.
Contribution hour credits	The amount credited to the Retirement Plan Account each year for MERP participants not employed at new Above Ground Operations is as follows:

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Year	Contribution per hours worked
October 1, 2001-December 31, 2001	\$1.20
2002	\$1.20
2003	\$1.30
2004 through 2011	\$1.40
After 2011	\$0.00

The amount credited to the Retirement Plan Account each year for MERP participants employed at or by any New Above Ground Operations is as follows:

Year	Contribution per hours worked
October 1, 2003 through July 31, 2006	\$0.50
August 1, 2006 through 2011	\$1.40
After 2011	\$0.00

Interest credits

The Retirement Plan Account as of January 1, 2004 will increase with interest each year at a guaranteed interest rate of 6.0%. Account balances accrued in 2004 and beyond will increase with interest each year at a guaranteed interest rate of 4%.

The Retirement Plan Account as of the participant's normal retirement date will be converted to a 10-year certain and life annuity using the plan's actuarial equivalent factors.

Early retirement

Date First day of the month after age 55 and 5 years of continuous service.

Benefits The accrued benefit (see normal retirement benefit above) payable:

- (a) At normal retirement date without reduction, or
- (b) At early retirement date determined as the actuarial equivalent of the retirement Plan Account as of the early retirement date

Delayed retirement

Date First of any month a participant retires after normal retirement date.

Benefits The greater of the accrued benefit at the delayed retirement date and the actuarial equivalent of the participant's normal retirement benefit.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Actuarial equivalent basis

UP84 mortality and an interest rate of 6.5% for account balances as of January 1, 2004. UP84 mortality and an interest rate of 4% for account balances accrued in 2004 and beyond.

Continuous benefit service

Each participant's credited service shall be frozen as of December 31, 2011 and no Participant shall be credited with any additional credited service after such date under any provision.

Vesting

All participants employed on December 31, 2011 are fully vested in their frozen accrued benefit under the plan.

Benefit

Accrued benefit is the actuarial equivalent of the Retirement Plan Account as of the date of termination increased with interest credits to the normal retirement date. No participant shall accrue any additional benefits under the plan after December 31, 2011.

Death before retirement

Prior to eligibility for early retirement If a participant is entitled to a deferred benefit at date of death, the surviving spouse will receive, at participant's early retirement date, a benefit computed assuming the participant had terminated on date and had elected a 50% joint & survivor option at early retirement date.

After eligibility for early retirement

Surviving spouse will receive a benefit computed assuming the participant had retired on the first of any month following the date of death and had elected a 50% joint and survivor option.

Normal form of benefit

- 10 years certain & life – single participant
- Actuarially reduced 50% joint & survivor – married participant

Optional forms

- Joint & last survivor (50%, 75% or 100%) annuity
- Straight life annuity

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

- Social security level income annuity

Coal Company Participants

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective date

The most recent amendment reflected in the following plan provisions was effective October 1, 2019

Eligibility requirements

A permanent full-time employee of a participating Massey Coal Company is eligible to participate in the plan on his date of hire. Employees hired on or after September 1, 1994 are not eligible to enter the plan as Coal Company Participants.

Normal retirement

Date First day of the month following the later of age 62 or the fifth anniversary of participation in the plan. For pilots, the normal retirement date is the first of the month following age 60.

Benefit: 1.5% times final average compensation times credited service up to 35 years. Effective as of December 31, 2011, each Participant's Accrued Benefit under the Plan is frozen and no new additional benefits shall accrue for any Participant after such date under any provision of the Plan.

Early retirement

Date First day of the month after age 55 and 5 years of continuous service.

Benefits The accrued benefit (see normal retirement benefit above) payable:

- (a) At normal retirement date without reduction, or
- (b) At early retirement date determined as the actuarial equivalent of the retirement Plan Account as of the early retirement date;

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Age	Factor
55	.69
56	.74
57	.79
58	.84
59	.89
60	.94
61	.97
62	1.00

Delayed retirement

Date First of any month a participant retires after normal retirement date.

Benefit The greater of the accrued benefit at the delayed retirement date and the actuarial equivalent of the participant's normal retirement benefit.

Disability retirement

Date First day of any month after 10 or more years of continuous service, provided the Committee determines disability.

Benefit Commencing at the participant's normal retirement date with service up to normal retirement date and final average compensation at date of disability.

Continuous benefit service

The period of time from the participant's date of hire through the date a participant resigns, retires, is discharged or dies.

If a participant ends employment for some other reason and does not return within one year, years of service will end one year from the date last worked.

If a participant ends employment and is re-employed within 12 months, this period of time will be counted as service.

Credited service is a participant's continuous service.

Final average compensation

One-fifth of a participant's total annual compensation for the 60 consecutive months prior to 2012 during which pay was highest.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Compensation means total eligible earnings paid to a participant by the employer, including overtime payments and semi-annual pay adjustments, but excluding bonuses and commissions. Annual compensation is limited to the amount specified in IRC Section 401(a)(17) for each year.

Vesting

Eligibility	Five years of service.
Benefit	Accrued benefit at date of termination commencing on normal retirement date. Accrued benefit is the normal retirement benefit with credited service and final average compensation at date of termination of employment.

Death before retirement

If a participant is entitled to a deferred benefit at date of death, the surviving spouse will receive, at participant's early retirement date, a benefit computed assuming the participant had terminated on date of death and had elected a 50% joint and survivor option at early retirement date.

After eligibility for early retirement

Surviving spouse will receive a benefit computed assuming the participant had retired on the first of any month following the date of death and had elected a 50% joint and survivor option.

Normal form of benefit

- 10 years certain & life – single participant
- Actuarially reduced 50% joint & survivor – married participant

Optional forms

- Joint & last survivor (50%, 75% or 100%) annuity
- Straight life annuity
- Social security level income annuity

Central Appalachian Participants other than Upper Big Branch Hourly Employees

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Effective date

The most recent amendment reflected in the following plan provisions was effective October 1, 2019

Eligibility requirements

A permanent full-time employee of a participating Massey Coal Company is eligible to participate in the plan on his date of hire. Employees hired on or after September 1, 1994 are not eligible to enter the plan as Central Appalachian Participants.

Normal retirement

Date First day of the month following the later of age 62 or the fifth anniversary of participation in the plan.

Benefit The sum of 1. and 2. Below:

1. 43% multiplied by final average compensation not in excess of \$20,000.
2. 50% multiplied by final average compensation in excess of \$20,000.

The minimum benefit is \$300 per month

The retirement benefit will be reduced 1/15 for each year of credited service less than 15 between a participant's date of participation and normal retirement date. If a participant terminates employment before their normal retirement date, the benefit is multiplied by the ratio of their service at the date of termination of employment to their service projected to their normal retirement date.

Effective as of December 31, 2011, each Participant's Accrued Benefit under the Plan is frozen and no new additional benefits shall accrue for any Participant after such date under any provision of the Plan.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Early retirement

Date First day of the month after age 55 and 5 years of continuous service.

Benefits The accrued benefit (see normal retirement benefit above) payable:

- (a) At normal retirement data without reduction, or
- (b) At early retirement date determined as the actuarial equivalent of the retirement Plan Account as of the early retirement date;

Age	Factor
55	.62
56	.66
57	.71
58	.75
59	.81
60	.87
61	.93

Delayed retirement

Date First of any month a participant retires after normal retirement date.

Benefit The greater of the accrued benefit at the delayed retirement date and the actuarial equivalent of the participant's normal retirement benefit.

Disability retirement

Date First day of any month after 10 or more years of continuous service, provided the Committee determines disability.

Benefit Commences at normal retirement and computed as a normal retirement benefit with credited service at normal retirement date and final average compensation at date of disability.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Continuous benefit service

The period of time from the participant's date of hire through the date a participant resigns, retires, is discharged or dies.

If a participant ends employment for some other reason and does not return within one year, years of service will end one year from the date last worked.

If a participant ends employment and is re-employed within 12 months, this period of time will be counted as service.

Credited service is a participant's continuous service, but frozen as of December 31, 2011.

Final average compensation

One-fifth of a participant's total annual compensation for the 60 consecutive months prior to 2012 during which pay was highest.

Compensation means total eligible earnings paid to a participant by the employer, including overtime payments and semi-annual pay adjustments, but excluding bonuses and commissions. Annual compensation is limited to the amount specified in IRC Section 401(a)(17) for each year.

Vesting

Eligibility Four years of continuous service.

Benefit Accrued benefit at date of termination commencing at normal retirement date. Accrued benefit is the normal retirement benefit with credited service and final average compensation as of date of determination. This benefit is reduced by a fraction of credited service at date of determination divided by credited service at normal retirement date. This fraction is not greater than 1.0. This benefit is multiplied by the following vesting schedule:

Years of Service	Vesting Percentage
Less than 4	0%
4	10%
5 or more	100%

Death before retirement

If a participant is entitled to a deferred benefit at date of death, the surviving spouse will receive, at participant's early retirement date, a benefit computed assuming the participant had terminated on date of death and had elected a 50% joint & survivor option at early retirement date.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

After eligibility for early retirement

Surviving spouse will receive a benefit computed assuming the participant had retired on the first of any month following the date of death and had elected a 50% joint and survivor option.

Normal form of benefit

- 10 years certain & life – single participant
- Actuarially reduced 50% joint & survivor – married participant

Optional forms

- Joint & last survivor (50%, 75% or 100%) annuity
- Straight life annuity
- Social security level income annuity

Central Appalachian Participants Upper Big Branch Hourly Employees

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective date

The effective date of participation in the plan by Performance Coal Company is January 1, 1995.

Eligibility requirements

A permanent full-time employee of a participating Massey Coal Company is eligible to participate in the plan on date of hire. Employees hired on or after September 1, 1994 are not eligible to enter the plan as Central Appalachian Participants.

Normal retirement

Date First day of the month coincident with or next following the later of age 62 or completion of 10 years of service, but no later than the later of age 65 or 5 years of participation.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Benefit

- A. + (B. – C.), with (B. – C.) not less than 0
- A. \$49.50 per month times years of service with UBB + \$8 per month x years of service earned under the UMWA plan.
- B. The sum of a., b., c. and d below:
- a. For service earned before 1/31/1989:

Initial 10 years	\$ 26.50 per month
Second 10 years	27.00
Third 10 years	27.50
Remainder	28.00
 - b. For service earned 2/1/89 to 1/31/90 34.00
 - c. For service earned 2/1/90 to 12/31/93 38.50
 - d. For service earned after 1/1/94 to date of termination from UMWA 41.50
- C. Actual benefit earned under the UMWA plan to the date of termination from UMWA.

Effective as of December 31, 2011, each Participant's Accrued Benefit under the Plan is frozen and no new additional benefits shall accrue for any Participant after such date under any provision of the Plan.

Early retirement

Date First day of the month coincident with or next following attainment of age 55 and 5 years of continuous service.

Benefits The accrued benefit (see normal retirement benefit above) payable:
At normal retirement data without reduction, or
At early retirement date with parts A and B reduced by 3.0% for each year by which early retirement precedes normal retirement and with part C reduced by the early retirement factors under the UMWA plan.

Disability retirement

Date First day of any month after 10 years of service where disability is a result of a mine accident and is eligible for disability benefits under the Social Security Act.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Benefit The accrued benefit based on years of credited service through the date of disability. The benefit is unreduced and is paid immediately. If the participant has completed less than ten years of service as of the date of disability, the benefit is equal to the disability minimum benefit of \$200 per month.

Service

One year of vesting service is completed for each calendar year during which an employee completes at least 1,000 hours of service. For benefit accrual purposes, a year of service is credited for each calendar year with at least 1,000 hours worked. Partial benefit accrual during plan years in which less than 1,000 hours are worked will be credited according to the following table.

Hours Worked	Percentage of year of benefit service
Less than 250	0%
250 – 499	25%
500 – 749	50%
750 – 999	75%

In addition to receiving credit for service worked at the Upper Big Branch mine, the Plan includes service for time granted by the UMWA 1974 Pension Plan. Because this credit for UMWA service is included, the benefits paid by this plan are reduced by the benefit paid by the UMWA 1974 Pension Plan.

Termination of employment – deferred vested benefit

If a participant terminates employment prior to attainment of age 55 following completion of at least five years of service, the participant is entitled to a vested deferred retirement benefit commencing on normal retirement date equal to the accrued benefit. Alternatively, the participant may elect to receive a benefit commencing as early as age 55 that is actuarially reduced from age 62. The amount of the actuarial reduction is determined according to tables specified by the plan document. This reduction is significantly larger than the 3% per year reduction that applies for a person who retires after age 55 with 10 years of service.

Termination of employment – special deferred vested benefit

If a participant terminates employment after attainment of age 50 and prior to attainment of age 55 after completing 20 or more years of service and is involuntarily terminated because of physical reasons or lay off, the participant is entitled to a vested deferred retirement benefit commencing on normal retirement date equal to the accrued benefit. Alternatively, the participant may elect to receive a benefit commencing upon attainment of age 55 equal to the deferred benefit reduced by 3% for each year by which early retirement precedes the normal retirement age.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Death before retirement – surviving spouse benefit

If a participant is entitled to a deferred benefit at date of death, the surviving spouse will receive, at participant's early retirement date, a benefit computed assuming the participant had terminated on date of death and had elected a 50% joint & survivor option at early retirement date.

Upon the participant's death, the Surviving Spouse Benefit provides a reduced benefit, equal to 75% of the participant's benefit, until the spouse's death. To be eligible for a Surviving Spouse Benefit, the participant must be married for at least the nine-month period immediately prior to death and must satisfy one or the two requirements listed below. If the nine-month requirement is waived for purposes of determining entitlement to widow's or widower's insurance benefits under the Social Security Act, the plan will waive this nine-month requirement.

There are two ways for the participant to qualify to have his spouse receive a Surviving Spouse Benefit upon his death.

1. If, at the time of death, the participant was receiving or was eligible to receive one of the following pensions:
 - Normal retirement pension,
 - Early retirement pension
 - Disability pension,
 - Minimum disability pension, or
 - Deferred vested benefit based on 20 or more years of combined service.
2. If, at the time of death, the participant was receiving or was eligible to receive one of the following pensions:
 - Normal retirement pension,
 - Early retirement pension
 - Disability pension,
 - Minimum disability pension, or
 - Deferred vested benefit based on 20 or more years of combined service.
3. If, at the time of death, the participant was receiving or was eligible to receive one of the following pensions:
 - Normal retirement pension,
 - Early retirement pension
 - Disability pension,
 - Minimum disability pension, or
 - Deferred vested benefit based on 20 or more years of combined service.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

4. If, at the time of death, the participant was not employed by the company and met the following requirements:
- Age 55 or older,
 - Was not receiving and had not applied for a retirement benefit from the Plan, and
 - Was eligible for a retirement benefit based upon 20 or more years of combined service

Death before retirement – other

If a participant does not satisfy the retirement for a Surviving Spouse benefit and is married and has been married for at least the nine-month period immediately prior to death, has a vested retirement benefit, and dies before payments are due to start, the spouse can begin to receive Survivor Annuity payments from the Plan. The spouse can start receiving payments as early as the day that would have been the participant's early retirement date.

The amount of the benefit that begins at the earliest retirement date is the amount that would have been payable if the participant had terminated employment at date of death, survived to the earliest retirement date, elected a benefit in the form of a joint and 50% survivor annuity with the spouse as beneficiary and then immediately died.

If the participant is single and dies before his benefits are due to start, no benefit payments will be made.

Normal form of benefit

- Straight life annuity – single participant
- Actuarially reduced 50% joint & survivor – married participant

Optional forms

- Joint & last survivor (50% or 75%) annuity
- Straight life annuity

Changes in Benefits Valued since Prior Year

No changes since prior valuation.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of January 1 , 2023

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	24	61	1	0	0	0	0	0	0	0	86
35-39	11	74	50	2	0	0	0	0	0	0	137
40-44	13	49	84	44	0	0	0	0	0	0	190
45-49	10	56	99	92	10	0	0	0	0	0	267
50-54	9	37	65	63	20	3	0	0	0	0	197
55-59	7	28	38	41	12	6	3	0	0	0	135
60-64	5	17	17	22	18	6	2	2	0	0	89
65-69	4	4	1	16	12	3	1	0	1	0	42
70 & over	0	0	0	1	0	1	0	0	0	0	2
Total	83	326	355	281	72	19	6	2	1	0	1,145

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Massey Energy Retirement Plan
 EIN / PN: 54-0295165 / 001
 Plan Sponsor: Appalachia Holding Company
 Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Assumptions and methods for contribution purposes

Economic Assumptions

Interest rate basis:

- Applicable month September 2022
- Yield curve basis Segment Rates

Interest rates:	Reflecting Stabilization	Not Reflecting Stabilization
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Plan-related expenses \$0; the plan sponsor pays administrative expenses directly.

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

- Healthy participants A custom mortality table based on plan experience that was approved under IRC §430(h)(3)(C).
- Disabled participants Same as healthy

Administrative Expenses Estimated based on actual administrative expenses during the prior year (\$6,400,000 in 2023; \$6,500,000 in 2022).

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Termination

Rates varying by age

Representative rates:

Percentage leaving during the year	
Attained Age	Rate
25	10.0%
30	15.0%
35	15.0%
40	15.0%
45	10.0%
50	15.0%
55	10.0%

Disability

Rates varying by age:

Representative rates:

Percentage becoming disabled during the year	
Age	Rate
25	0.15%
40	0.30%
55	1.25%

Retirement Age

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below and average age 60

Percentage retiring during the year	
Age	Rate
55-57	10.0%
58-59	20.0%
60	25.0%
61	15.0%
62	25.0%
63-64	20.0%
65-69	40.0%
70+	100.0%

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Benefit commencement age

- Preretirement death benefit For non-early retirement eligible participants, the date the participant would have attained normal retirement age. For early retirement eligible participants, the date of death of the active participant.
- Deferred vested benefit Age 62
- Disability benefit Upon Disablement
- Retirement Benefit Upon termination of employment

Spouse assumptions	Male Participants	Female Participants
• Percentage married	80%	80%
• Spouse age difference	3 years younger	3 years older
• Form of payment	It is assumed that 20% elect a life annuity, 20% elect a life annuity with 10 years certain, and 60% elect a joint and survivor annuity	
Timing of benefit payments	Benefit payments are assumed to be made uniformly throughout the year and on average at mid-year.	

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2020 plan year.)

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Alpha Metallurgical Resources, Inc.'s and, based on that review, is not aware of any significant benefits required to be valued that were not.

Assumptions Rationale - Significant Economic Assumptions

Interest rates

The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality

Assumptions used for funding purposes are selected by the plan sponsor from among the options prescribed by IRC §430(h).

Disabled Mortality

Assumptions used for funding purposes are selected by the plan sponsor from among the options prescribed by IRC §430(h).

Termination

Assumption based on an experience study conducted in 2022 represents the sponsor's best estimate of future experience.

Disability

Assumption represents the plan sponsor's best estimate of future experience.

Retirement

Assumption based on an experience study conducted in 2022 represents the plan sponsor's best estimate of future experience.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Benefit commencement date for deferred benefits:

- Preretirement death benefit
Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start immediately unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value.
- Deferred vested benefit
Assumption based on an experience study conducted in 2022 represents the plan sponsor's best estimate of future experience. Deferred vested participants' assumed commencement age is a single age intended to capture the average age at commencement.
- Percent married
Assumption based on an experience study conducted in 2022 represents the plan sponsor's best estimate of future experience.
- Spouse age
The assumed age difference for spouses is based on general population statistics on the age difference for married individuals of retirement age and represents the plan sponsor's best estimate of future experience.

Source of Prescribed Methods

- Funding methods
The methods used for funding purposes as described in Statement of Actuarial Assumptions and Methods, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Changes in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The value of assumed plan related administrative expenses was updated from \$6,500,000 to \$6,400,000 to reflect the most recent trust experience.
- An experience study was performed in 2022. As a result of that study, the assumed rates of retirement and termination, the assumed percentage married, and form of payment assumption were updated to better reflect recent experience and the plan sponsor's future expectations for these assumptions.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1 , 2023

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2023	65,885,922	15.00000	65,885,922	6,033,880
Total				65,885,922	6,033,880

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The value of assumed plan related administrative expenses was updated from \$6,500,000 to \$6,400,000 to reflect the most recent trust experience.

An experience study was performed in 2022. As a result of that study, the assumed rates of retirement and termination, the assumed percentage married and form of payment assumption were updated to better reflect recent experience and the plan sponsor's future expectations for these assumptions.

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Appalachia Holding Company
EIN/PN	54-0295165 / 001
Plan Name	Massey Energy Retirement Plan
Valuation Date	January 1 , 2023
Enrolled Actuary	Mark Dungan
Enrollment Number	23-04980

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 23

Information on Use of Substitute Mortality Tables

The IRS approved the use of the plan-specific mortality table in a letter dated November 15, 2018 for the 10 year period beginning with the 2019 plan year.

Mortality table

Population

Single blended table of rates based on plan specific mortality for annuitants and non-annuitants with generational projection using scale MP-2018.

6,813

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1 , 2023

For each active participant, an expected retirement age was calculated, weighted in proportion to the probability that the individual would remain an active participant to each age and then retire at that age. The Plan's weighted average retirement age of 60 is the arithmetic average of the expected retirement ages of all such participants on January 1, 2023.

Retirement rates varying by age are listed below:

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55	0.10	1,000	1.000000	0.100000	5.500000
56	0.10	900	0.900000	0.090000	5.040000
57	0.10	810	0.810000	0.081000	4.617000
58	0.20	729	0.729000	0.145800	8.456400
59	0.20	583	0.583200	0.116640	6.881760
60	0.25	467	0.466560	0.116640	6.998400
61	0.15	350	0.349920	0.052488	3.201768
62	0.25	297	0.297432	0.074358	4.610196
63	0.20	223	0.223074	0.044615	2.810732
64	0.20	178	0.178459	0.035692	2.284278
65	0.40	143	0.142767	0.057107	3.711951
66	0.40	86	0.085660	0.034264	2.261435
67	0.40	51	0.051396	0.020558	1.377419
68	0.40	31	0.030838	0.012335	0.838787
69	0.40	19	0.018503	0.007401	0.510673
70	1.00	11	0.011102	0.011102	0.777111
Average age at retirement					59.877911
Rounded for Schedule SB item 22					60

Plan Name: Massey Energy Retirement Plan
 EIN / PN: 54-0295165 / 001
 Plan Sponsor: Appalachia Holding Company
 Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b

Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	209,560	956,833	19,629,561	20,795,954
2024	592,873	1,074,438	19,290,789	20,958,100
2025	915,601	1,275,387	18,921,240	21,112,228
2026	1,198,881	1,458,128	18,512,136	21,169,145
2027	1,445,232	1,745,171	18,077,599	21,268,002
2028	1,649,145	2,049,351	17,614,569	21,313,065
2029	1,830,761	2,310,771	17,109,603	21,251,135
2030	1,993,251	2,624,500	16,581,562	21,199,313
2031	2,144,793	3,050,565	16,026,012	21,221,370
2032	2,306,247	3,528,116	15,437,066	21,271,429
2033	2,481,141	4,074,789	14,830,203	21,386,133
2034	2,660,123	4,699,609	14,203,209	21,562,941
2035	2,839,760	5,379,967	13,551,847	21,771,574
2036	3,051,373	6,081,408	12,876,098	22,008,879
2037	3,286,737	6,678,587	12,178,730	22,144,054
2038	3,551,999	7,283,569	11,463,314	22,298,882
2039	3,848,494	7,890,490	10,734,233	22,473,217
2040	4,090,469	8,417,591	9,996,572	22,504,632
2041	4,287,697	8,838,728	9,255,969	22,382,394
2042	4,469,027	9,276,127	8,518,412	22,263,566
2043	4,621,222	9,645,144	7,790,062	22,056,428
2044	4,747,220	9,877,925	7,077,123	21,702,268
2045	4,833,743	10,062,376	6,385,607	21,281,726
2046	4,873,636	10,142,776	5,721,121	20,737,533
2047	4,898,669	10,137,293	5,088,728	20,124,690
2048	4,910,464	10,060,998	4,492,720	19,464,182
2049	4,895,734	9,917,669	3,936,539	18,749,942
2050	4,870,443	9,702,098	3,422,728	17,995,269
2051	4,814,295	9,453,986	2,952,898	17,221,179

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

SCHEDULE SB ATTACHMENTS

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2052	4,727,401	9,179,765	2,527,716	16,434,882
2053	4,618,427	8,864,432	2,146,902	15,629,761
2054	4,488,510	8,515,617	1,809,326	14,813,453
2055	4,345,655	8,144,190	1,513,094	14,002,939
2056	4,197,246	7,762,466	1,255,730	13,215,442
2057	4,045,077	7,374,588	1,034,336	12,454,001
2058	3,889,469	6,981,801	845,738	11,717,008
2059	3,731,151	6,585,668	686,633	11,003,452
2060	3,570,013	6,189,910	553,676	10,313,599
2061	3,406,780	5,792,836	443,586	9,643,202
2062	3,241,750	5,393,764	353,229	8,988,743
2063	3,075,030	4,997,655	279,684	8,352,369
2064	2,906,938	4,608,665	220,288	7,735,891
2065	2,737,732	4,226,965	172,673	7,137,370
2066	2,567,768	3,854,493	134,771	6,557,032
2067	2,397,634	3,493,347	104,813	5,995,794
2068	2,228,076	3,145,769	81,293	5,455,138
2069	2,059,964	2,813,849	62,941	4,936,754
2070	1,894,255	2,499,421	48,706	4,442,382
2071	1,731,956	2,204,046	37,729	3,973,731
2072	1,574,071	1,928,959	29,312	3,532,342

Plan Name: Massey Energy Retirement Plan
EIN / PN: 54-0295165 / 001
Plan Sponsor: Appalachia Holding Company
Valuation Date: January 1 , 2023

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

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 MASSEY ENERGY RETIREMENT PLAN	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan 12/15/1951	
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) APPALACHIA HOLDING COMPANY 340 MARTIN LUTHER KING JR BLVD. BRISTOL TN 37620-0000	2b Employer Identification Number (EIN) 54-0295165	
	2c Plan Sponsor's telephone number 423-573-0300	
	2d Business code (see instructions) 212110	

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		<u>10/11/2024</u>	KRISTIE KESTNER
	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

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

Form 5500 (2023)
v. 230728

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
--	--

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
--	-----------------------------------

5 Total number of participants at the beginning of the plan year	5	6,762
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).		
a (1) Total number of active participants at the beginning of the plan year	6a(1)	1,145
a (2) Total number of active participants at the end of the plan year	6a(2)	0
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	0
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	0
g (1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1C 1I

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) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) - Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information - Small Plan) (3) <input checked="" type="checkbox"/> A (Insurance Information) - Number Attached <u> 1 </u> (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 _____

**Massey Energy Retirement Plan
(EIN: 54-0295165) (Plan: 001)**

**Schedule H, Line 4j – Schedule of Reportable Transactions
Year Ended December 31, 2023**

(a) Identity of Party	(b) Description of Asset, Rate, and Maturity Date	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value	(i) Gain (Loss)
(A) Single transaction exceeds 5% of value							
No transactions							
(B) Series of transactions with the same person involving property other than securities exceeds 5% of value							
No transactions							
(C) Series of transactions in same security exceeds 5% of value							
Russell	RITC Multi Asset Core Fd						
	2 purchase transactions	\$ 2,967,523	\$ -	\$ -	\$ 2,967,523	\$ 2,967,523	\$ -
	21 sale transactions	\$ -	\$ 19,364,818	\$ -	\$ 12,824,478	\$ 19,364,818	\$ 6,540,340
Russell	RITC 25 Plus Yr Strips Fxd Incom						
	3 purchase transactions	\$ 11,742,093	\$ -	\$ -	\$ 11,742,093	\$ 11,742,093	\$ -
	9 sale transactions	\$ -	\$ 4,942,903	\$ -	\$ 6,619,093	\$ 4,942,903	\$ (1,676,190)

(D) Securities transactions with a person, if any preceding or subsequent single securities transaction with the same person, exceeds 5% of value

No transactions

*Column (e) lease rental information is not presented as it is not applicable to these assets.

The information in this schedule was certified to be complete and accurate by New York Life Insurance Company, Comerica Bank, and Russell Investments Trust Company, the Trustees.

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

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

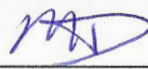
▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan MASSEY ENERGY RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF APPALACHIA HOLDING COMPANY		D Employer Identification Number (EIN) 54-0295165	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2023</u>
2 Assets:			
a Market value.....	2a	258,586,695	
b Actuarial value.....	2b	284,445,365	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	3,353	216,105,392	216,105,392
b For terminated vested participants.....	2,315	86,025,660	86,025,660
c For active participants.....	1,145	47,359,353	47,359,353
d Total.....	6,813	349,490,405	349,490,405
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate.....	5	5.35%	
6 Target normal cost			
a Present value of current plan year accruals.....	6a	0	
b Expected plan-related expenses.....	6b	6,400,000	
c Target normal cost.....	6c	6,400,000	

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

SIGN HERE	Mark Dungan		9/27/2024
	Signature of actuary		Date
Mark Dungan	Type or print name of actuary		2304980
			Most recent enrollment number
Willis Towers Watson US LLC	Firm name		215-246-7204
			Telephone number (including area code)
1900 Market Street Floor 8 Philadelphia PA 19103-3527	Address of the firm		

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

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

Schedule SB (Form 5500) 2023
v. 230728

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	1,103,086
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....	0	0
9	Amount remaining (line 7 minus line 8).....	0	1,103,086
10	Interest on line 9 using prior year's actual return of <u>-23.77%</u>	0	-262,204
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		3,223,687
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.52%</u>		177,948
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		0
	c Total available at beginning of current plan year to add to prefunding balance.....		3,401,635
	d Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	840,882

Part III Funding Percentages			
14	Funding target attainment percentage.....	14	81.14%
15	Adjusted funding target attainment percentage.....	15	81.14%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	101.90%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/12/2023	4,700,000				
09/12/2023	8,200,000				
04/12/2024	3,997,190				
07/12/2024	3,997,190				
09/12/2024	3,997,190				
			Totals ▶	18(b)	18(c)
				24,891,570	0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	23,567,846

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input checked="" type="checkbox"/> Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	6,400,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	65,885,922	6,033,880	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	12,433,880	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	12,433,880	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	23,567,846	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	11,133,966	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
--