

<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;">2022</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 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan</p> <p><input checked="" type="checkbox"/> a single-employer plan</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report</p> <p><input checked="" type="checkbox"/> an amended return/report</p> <p>C If the plan is a collectively-bargained plan, check here. ▶ <input checked="" type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558</p> <p><input type="checkbox"/> special extension (enter description)</p> <p>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ <input type="checkbox"/></p>	<p><input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a DFE (specify) ____</p> <p><input type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p><input type="checkbox"/> automatic extension</p> <p><input type="checkbox"/> the DFVC program</p>

Part II Basic Plan Information —enter all requested information	
<p>1a Name of plan <u>BHI ENERGY 401(K) AND PROFIT SHARING PLAN</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>BHI ENERGY POWER SERVICES LLC</u></p> <p><u>141 LONGWATER DR SUITE 113</u> <u>NORWELL, MA 02061</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p> <p>1c Effective date of plan <u>01/01/1991</u></p> <p>2b Employer Identification Number (EIN) <u>30-0811764</u></p> <p>2c Plan Sponsor's telephone number <u>508-746-6464</u></p> <p>2d Business code (see instructions) <u>541990</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.	12/16/2024	CRYSTAL CHEN
	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 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number																		
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																		
5 Total number of participants at the beginning of the plan year	5 5263																		
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).	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:75%;">6a(1) Total number of active participants at the beginning of the plan year</td> <td style="text-align: right;">4380</td> </tr> <tr> <td>6a(2) Total number of active participants at the end of the plan year</td> <td style="text-align: right;">5430</td> </tr> <tr> <td>b Retired or separated participants receiving benefits</td> <td style="text-align: right;">67</td> </tr> <tr> <td>c Other retired or separated participants entitled to future benefits.....</td> <td style="text-align: right;">1424</td> </tr> <tr> <td>d Subtotal. Add lines 6a(2), 6b, and 6c.....</td> <td style="text-align: right;">6921</td> </tr> <tr> <td>e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.</td> <td style="text-align: right;">8</td> </tr> <tr> <td>f Total. Add lines 6d and 6e.....</td> <td style="text-align: right;">6929</td> </tr> <tr> <td>g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</td> <td style="text-align: right;">2620</td> </tr> <tr> <td>h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td style="text-align: right;">0</td> </tr> </table>	6a(1) Total number of active participants at the beginning of the plan year	4380	6a(2) Total number of active participants at the end of the plan year	5430	b Retired or separated participants receiving benefits	67	c Other retired or separated participants entitled to future benefits.....	1424	d Subtotal. Add lines 6a(2) , 6b , and 6c	6921	e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	8	f Total. Add lines 6d and 6e	6929	g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	2620	h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	0
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e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	8																		
f Total. Add lines 6d and 6e	6929																		
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	2620																		
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	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: 2E 2F 2G 2J 2K 2T 3D 3H 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 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 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 type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> 0 A (Insurance Information) (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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE 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> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>BHI ENERGY 401(K) AND PROFIT SHARING 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>BHI ENERGY POWER SERVICES LLC</u>	D Employer Identification Number (EIN) <u>30-0811764</u>	

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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

CAPTRUST FINANCIAL ADVISORS

26-0058143

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	62500	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)

BRITT & COMPANY CPA LLC

45-0604259

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/A UDITOR	20000	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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	-140562	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"/>

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
AS SPL SM CAP VAL IS - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
BLKRK TOT RETURN A - BNY MELLON IN 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
CRLN E SM CAP GR R5 - U.S. BANK N. 31-0841368	0.20%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
JPM EQUITY INCOME R3 - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.50%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
LOOMIS SM CP GRTH IS - SS&C GIDS, 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
MFS MID CAP VALUE R3 - MFS SERVICE 04-2865649	0.50%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
MM MID CAP GRTH R4 - STATE STREET 04-0025081	0.50%	
(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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p>DFE/Participating Plan Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p>	<p style="font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="font-size: large; font-weight: bold;">2022</p> <hr/> <p style="font-size: small; font-weight: bold;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>BHI ENERGY 401(K) AND PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BHI ENERGY POWER SERVICES LLC</u>	D Employer Identification Number (EIN) <u>30-0811764</u>
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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: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN <u>04-3022712-024</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8787087</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan BHI ENERGY 401(K) AND PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BHI ENERGY POWER SERVICES LLC	D Employer Identification Number (EIN) 30-0811764	

Part I Asset and Liability Statement

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a 0	0
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1) 0	0
(2) Participant contributions.....	1b(2) 0	0
(3) Other.....	1b(3) 0	0
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1) 0	0
(2) U.S. Government securities.....	1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred.....	1c(3)(A) 0	0
(B) All other.....	1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):		
(A) Preferred.....	1c(4)(A) 0	0
(B) Common.....	1c(4)(B) 0	0
(5) Partnership/joint venture interests.....	1c(5) 0	0
(6) Real estate (other than employer real property).....	1c(6) 0	0
(7) Loans (other than to participants).....	1c(7) 0	0
(8) Participant loans.....	1c(8) 1342838	966896
(9) Value of interest in common/collective trusts.....	1c(9) 9786461	8787087
(10) Value of interest in pooled separate accounts.....	1c(10) 0	0
(11) Value of interest in master trust investment accounts.....	1c(11) 0	0
(12) Value of interest in 103-12 investment entities.....	1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13) 143688504	110611046
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14) 0	0
(15) Other.....	1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	154817803	120365029
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	154817803	120365029

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)	231583	
(B) Participants.....	2a(1)(B)	12109200	
(C) Others (including rollovers).....	2a(1)(C)	312415	
(2) Noncash contributions.....	2a(2)	0	12653198
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	63519	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		63519
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	8445424
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	8445424	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(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)	0	
(B) Other.....	2b(5)(B)	0	
(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)		-616790
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-37888438
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-17343087
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	16724750	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		16724750
f Corrective distributions (see instructions)	2f		279682
g Certain deemed distributions of participant loans (see instructions)	2g		163317
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	-58062	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		-58062
j Total expenses. Add all expense amounts in column (b) and enter total	2j		17109687
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-34452774
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan.....	2l(2)		0

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: BRITT & COMPANY CPA LLC

(2) EIN: 45-0604259

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		35768

		Yes	No		Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	4b		X		
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X		
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X		
e Was this plan covered by a fidelity bond?.....	4e	X			500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X		
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X		
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	4i	X			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	4j		X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	4k		X		
l Has the plan failed to provide any benefit when due under the plan?.....	4l	X			861
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	4m		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	4n		X		

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <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> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>BHI ENERGY 401(K) AND PROFIT SHARING 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>BHI ENERGY POWER SERVICES LLC</u>	D Employer Identification Number (EIN) <u>30-0811764</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	
---	--

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): 04-6568107

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
 0-3 years 3-6 years 6-9 years 9-12 years 12-15 years 15-18 years 18-21 years 21 years or more

c What duration measure was used to calculate line 19(b)?
 Effective duration Macaulay duration Modified duration Other (specify): _____

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation _____

BHI Energy 401(k) and Profit Sharing Plan
Financial Statements for the Years Ended
December 31, 2022 and 2021, (Liquidation Basis)
Supplemental Schedules as of December 31, 2022 and 2021 (Liquidation Basis)
and
Independent Auditor's Report

BHI Energy 401(k) and Profit Sharing Plan
Financial Statements and Supplemental Schedules
For the Years Ended December 31, 2022 and 2021 (Liquidation Basis)

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Independent Auditor's Report

To the Administrative Committee of
BHI Energy 401(k) and Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of BHI Energy 401(k) and Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the Statements of Net Assets in Liquidation Available for Benefits (Liquidation Basis) as of December 31, 2022 and December 31, 2021, and the related Statement of Changes in Net Assets in Liquidation Available for Benefits (Liquidation Basis) for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of BHI Energy 401(k) and Profit Sharing 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 a qualified institution as of December 31, 2022 and December 31, 2021 and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit the Financial Statements section of our report. We are required to be independent of BHI Energy 401(k) and Profit Sharing 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 Termination and Liquidation Basis of Accounting

As further discussed in Note 1 & 5 to the financial statements, the Plan sponsor, BHI Energy, Inc. has a pending plan of liquidation for the year ended December 31, 2023, and management has determined that the liquidation of the Plan is imminent. As a result, the BHI Energy 401(k) and Profit Sharing Plan changed its basis of accounting from the ongoing basis of accounting used in presenting the 2020 financial statements to the liquidation basis of accounting used in presenting the 2022, and 2021 financial statements. Our opinion is not modified with respect to this matter.

Emphasis of Matter-Plan Restatement of Financial Statements

We draw attention to Note 12 to the financial statements which describes that the financial statements that we originally reported on October 15, 2023, have been amended, and the matter that gives rise to the amendment of the financial statements.

Our opinion is not modified in respect of 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 BHI Energy 401(k) and Profit Sharing 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 BHI Energy 401(k) and Profit Sharing 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 BHI Energy 401(k) and Profit Sharing Plan’s ability to continue as a going concern for a reasonable period of time.

Our audit 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 Schedules Required by ERISA

The Supplemental Schedules (Liquidation Basis) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the Supplemental Schedules (Liquidation Basis), other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the Supplemental Schedules (Liquidation Basis) that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the Supplemental Schedules (liquidation basis), we evaluated whether the supplemental schedules (Liquidation Basis), other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the Supplemental Schedules (Liquidation Basis), other than the information in the Supplemental Schedules (Liquidation Basis) that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the Supplemental Schedules (Liquidation Basis) related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Britt & Company CPA LLC
October 28, 2024
Dedham, MA

BHI Energy 401(k) and Profit Sharing Plan
 Statements of Net Assets in Liquidation Available for Benefits
 December 31, 2022 and 2021
 (Liquidation Basis)

	<u>2022</u>	<u>2021</u>
Assets:		
Investments, at fair value	\$ 110,611,046	\$ 143,688,504
Investments, at contract value	<u>9,423,200</u>	<u>9,700,134</u>
Total investments	120,034,246	153,388,638
 Receivables:		
Notes receivable from participants	<u>1,625,110</u>	<u>1,827,604</u>
Net assets available for benefits	<u><u>\$ 121,659,356</u></u>	<u><u>\$ 155,216,242</u></u>

The accompanying notes and independent auditor's report are an integral part of these financial statements

BHI Energy 401(k) and Profit Sharing Plan
Statement of Changes in Net Assets in Liquidation Available for Benefits
Year Ending December 31, 2022
(Liquidation Basis)

Additions:

Contributions:	
Participant	\$ 12,109,200
Employer	231,583
Rollover contributions	<u>312,415</u>
Total contributions	12,653,198

Investment income:

Interest & dividends	8,656,056
Net appreciation (depreciation) in fair value of investments	<u>(37,887,571)</u>
Total investment income (loss)	<u>(29,231,515)</u>
Total additions (reductions)	(16,578,317)

Deductions:

Benefits paid to participants or beneficiaries including corrective and deemed distributions	17,036,631
Administrative fees	<u>(58,062)</u>
Total deductions	<u>16,978,569</u>
Net increase	(33,556,886)

Transfers of assets to this Plan

	<u>-</u>
Net increase including Plan transfer	(33,556,886)

Net assets available for benefits

Beginning of Year	<u>155,216,242</u>
End of Year	<u><u>\$ 121,659,356</u></u>

The accompanying notes and independent auditor's report are an integral part of these financial statements

Notes to the Financial Statements

BHI Energy 401(k) and Profit Sharing Plan
Years Ending December 31, 2022 and 2021
Notes to the Financial Statements

Note 1 - Description of the Plan

The following brief description of the BHI Energy 401(k) & Profit Sharing Plan (the “Plan”) provides general information only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan was established January 1, 1991 and is a defined contribution 401(k) Plan structured under the provisions of Section 401(k) of the Internal Revenue Code (the “code”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The basic Plan document has been amended and restated to be in compliance with changes required under ERISA. BHI Energy Power Services LLC, (the “Company”), acts as the Plan sponsor and Plan administrator and controls and manages the operation and administration of the Plan. Fidelity Management Trust Company (“Fidelity”) acts as trustee and custodian of the Plan and manages the Plan’s assets. Captrust Financial Advisors acts as the Plan’s investment advisor. Effective May 27, 2022, the Plan Sponsor, BHI Energy was acquired by Westinghouse Electric Company.

Plan Termination

The Company has a pending plan of liquidation for the year ended December 31, 2023 and management has determined that the liquidation of the Plan is imminent. As a result, the Plan will be liquidated in 2023 and no further contributions will be allowed effective December 31, 2023. As a result of the planned termination of the Plan, the financial statements have been presented on the liquidation basis of accounting. No adjustments to the financial statements were required to present them on the liquidation basis of accounting.

Eligibility

Employees of the Company and all related Companies who have reached the age of 19 are eligible for participation in the Plan, effective the first day of the following month. Employees who are residents of Puerto Rico or covered by a collective bargaining agreement are excluded from the Plan, except in those cases where the agreement expressly provides for participation in the Plan.

Contributions

Eligible employees may elect to make pretax contributions to the Plan subject to certain limits determined by law and the Plan document. Federal and state income taxes are deferred on an individual participant’s contributions of up to an indexed maximum amount. Participants who turn age 50 or older in the current calendar year may elect to make an additional pretax contribution, or catch up contribution, to the Plan, not to exceed the amount allowable under current income tax regulations. Participants may also contribute amounts representing distributions from other qualified benefit plans. Such amounts are included in the statements of changes in net assets available for benefits as rollover contributions.

Company Contributions

The Company may elect to make a discretionary matching contribution, discretionary nonelective contribution and/or a qualified nonelective contribution to the Plan each year. These Company contributions are determined annually by the Company’s Board of Directors. In 2022, the Company made a discretionary matching contribution to the Plan by matching a percentage of the

BHI Energy 401(k) and Profit Sharing Plan
Years Ending December 31, 2022 and 2021
Notes to the Financial Statements

Note 1 - Description of the Plan (continued)

employees' contributions up to the lesser of 10% of their total contribution or \$200. No discretionary nonelective or qualified nonelective contributions were made in 2022.

Notes Receivable from Participants

Participants may borrow from their fund accounts. The loans are secured by the balance in the participants' account and bear interest as determined reasonable by the Plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans, which would be made under similar circumstances. Principal and interest are paid ratably through payroll deductions. Loan terms range from one to five years; however, the term may exceed five years for the purchase of a primary residence.

Vesting

Participants' contributions and all Company contributions and earnings thereon are fully vested and non-forfeitable at all times.

Payment of Benefits

Participants may withdraw amounts equal to the total value of their contribution or vested Company contribution accounts after the age of 59 ½ or in the event of financial hardship or need. Upon termination after vesting, attainment of age 65 (normal retirement date), death or permanent disability, distributions may be made as described in the Plan document.

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, the Company's matching contribution, and allocations of (1) Company discretionary contributions (if any) and (2) Plan earnings and is charged with an allocation of Plan losses and administrative expenses. Allocations are based on participants' earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions and Company matching contributions into various investment options offered by the Plan. The Plan currently offers shares of registered investment companies (mutual funds) and a stable value asset held in a common collective trust.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The Company entered into an agreement to terminate the Plan. See Note 1 and 5 for more information. As a result, the Plan's financial statements are presented using the liquidation basis of accounting. Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of account and would include any expected costs of the disposal of assets and other costs expected to be incurred during

BHI Energy 401(k) and Profit Sharing Plan
Years Ending December 31, 2022 and 2021
Notes to the Financial Statements

Note 2 - Summary of Significant Accounting Policies (continued)

the liquidation process. There have been no changes to these methods or assumptions. Management has not accrued any costs or income in the statement of net assets in liquidation available for benefits, as it believes the fair value, as presented, is the best estimate of liquidation value.

Year End

The Plan utilizes a December 31 calendar year end.

Use of Estimates

The preparation of the Plan's financial statements in conformity with the liquidation basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for further discussion and disclosures related to fair value measurements.

Shares of registered investment companies (i.e. mutual funds) are valued based on quoted market prices, which represent the net asset value of shares held at year-end. Units of the common collective trust are valued at quoted redemption values that represent the net asset values (NAV) of units held at year-end. The net asset value is used as a practical expedient to estimate fair value. Fidelity managed income portfolio is reported at contract value which represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. See note 7 for further discussion.

Investment earnings are composed of interest, dividends and realized and unrealized gains and losses on investments. Interest income and dividends are recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year. Purchases and sales of securities are recorded on a trade date basis. Interest income and dividends are recorded when received.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid. Amounts allocated to accounts of persons who have elected to withdraw from the Plan but have not yet been paid were not material at December 31, 2022 and 2021, respectively.

BHI Energy 401(k) and Profit Sharing Plan
Years Ending December 31, 2022 and 2021
Notes to the Financial Statements

Note 2 – Summary of Significant Accounting Policies (continued)

Subsequent Events

For the year-ended December 31, 2022, the Company evaluated subsequent events for potential recognition and disclosure through October 28, 2024, the date of the financial statement reissuance.

Administration of Plan Assets

The trustee of the Plan, Fidelity Management Trust Company, holds the Plan's assets. Contributions are held and managed by the trustee of the Plan, which invests cash received, interest and dividend income and makes distributions to participants. Officers or employees of the sponsor perform certain administrative functions. No such officer or employee receives compensation from the Plan. Administrative expenses are paid by either the Plan or the Company, as provided by the Plan document. In addition, the Company also provides certain administrative services to the Plan at no cost to the Plan.

Note 3 - Information Certified by the Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee, Fidelity Management Trust Company has supplied the Plan's administrator with a certification as to the completeness and accuracy of all information regarding investment assets, notes receivable from participants, investment transactions and investment income (loss) presented in the accompanying Statements of Net Assets in Liquidation Available for Benefits (Liquidation basis) as of December 31, 2022 and 2021, the Statement of Changes in Net Assets in Liquidation Available for Benefits (Liquidation basis) for the year ended December 31, 2022 and 2021 the supplemental Schedules of Assets Held at End of Year as of December 31, 2022 and 2021.

Note 4 – Related-Party and Party in Interest Transactions

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Plan Sponsor, therefore, all transactions with these entities qualify as party-in-interest transactions. Certain Plan investments, including shares of registered investment companies (mutual funds) are managed by the Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and custodian as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. Fees incurred for certain advisory and record keeping services are paid by the Plan, including administrative fees charged to participants (i.e. loan processing fees) by the trustee's affiliate were offset by a revenue sharing agreement, resulting in a net reimbursement to the Plan totaling \$140,562 for the year ended December 31, 2022. Captrust Financial Advisors acted as the Plan's investment advisor. Fees incurred for these services in were \$62,500 for the year ended December 31, 2022. Britt & Company CPA acted as the Plan's auditor. Fees incurred for these services in were \$20,000 for the year ended December 31, 2022.

Note 5 – Plan Termination

The Plan sponsor, BHI Energy, Inc. has a pending plan of liquidation for the year ended December 31, 2023 and management has determined that the liquidation of the Plan is imminent. As a result, the Plan will be liquidated in 2023 and no further contributions will be allowed effective December 31, 2023. As a result of the planned termination of the Plan, the financial

BHI Energy 401(k) and Profit Sharing Plan
 Years Ending December 31, 2022 and 2021
 Notes to the Financial Statements

Note 5 – Plan Termination (continued)

statements have been presented on the liquidation basis of accounting. No adjustments to the financial statements were required to present them on the liquidation basis of accounting.

Note 6 – Fair Value Measurements

FASB ASC 820, Fair Value Measurement Disclosures, establishes a 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements)

The three-tier fair value hierarchy under FASB ASC 820 is 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 ability to access.

Level 2: Inputs to the valuation methodology include:

- o Quoted prices for similar assets or liabilities in active markets;
- o Quoted prices for identical or similar assets or liabilities in inactive markets;
- o Inputs other than quoted prices that are observable for the asset or liability;
- o 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 observed for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Registered investment companies (mutual funds): Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and, as a result, are classified as a Level 1 investment.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair values as of December 31, 2022 and 2021.

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	<u>\$110,611,046</u>	<u>\$-</u>	<u>\$-</u>	<u>\$110,611,046</u>
Total investments at fair value	<u>\$110,611,046</u>	<u>\$-</u>	<u>\$-</u>	<u>\$110,611,046</u>

BHI Energy 401(k) and Profit Sharing Plan
 Years Ending December 31, 2022 and 2021
 Notes to the Financial Statements

Note 6 – Fair Value Measurements (continued)

Assets at Fair Value as of December 31, 2021

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	<u>\$143,688,504</u>	<u>\$-</u>	<u>\$-</u>	<u>\$143,688,504</u>
Total investments at fair value	<u>\$143,688,504</u>	<u>\$-</u>	<u>\$-</u>	<u>\$143,688,504</u>

Management evaluates the significance of various inputs to assess the appropriate classification of the Plan’s investments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the end of the reporting period. Management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2022 and 2021, there were no significant transfers in or out of Level 1, 2 or 3.

Note 7- Stable Value Asset

The Fidelity Managed Income Portfolio holds fully benefit-responsive investment contracts in a common collective trust. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

The Portfolio invests in short-term bonds and other fixed income securities such as U.S. treasury bonds, government agency securities, corporate bonds, mortgage backed securities, commercial mortgage-backed securities, asset-backed securities and derivative instruments, including futures, options and swaps. The Portfolio also purchases third party wrap contracts designed to permit the use of book value accounting to maintain a constant NAV and to provide for the payment of participant-directed withdrawals and exchanges at book value under most circumstances. Interest is credited to the Portfolio under the wrap contracts; there is no immediate recognition of gains and losses. Instead, gains or losses are recognized over time by adjusting the interest rate credited to the Portfolio. The Portfolio may also invest in investment contracts offered by insurance companies and other approved financial institutions that provide for the payment of a specified rate of interest to the Portfolio and the repayment of principal at maturity. Participant assets may be deposited to or withdrawn from the Stable Value Fund at the stated unit value as of the close of business on any business day, and there are no unfunded commitments. There are no reserves against contract value for credit risk. Under the terms of the contracts, the Plan sponsor must provide a minimum of 90 days’ notice to the insurance companies prior to redemption of the contract. Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (2) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (3) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contracts issuers and that also would limit the ability of the Plan to transact at contract value with the participants. The actual average yield earned by the plan for benefit responsive fund was 1.31% for the year ended December 31, 2022.

Note 8 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment

BHI Energy 401(k) and Profit Sharing Plan
Years Ending December 31, 2022 and 2021
Notes to the Financial Statements

Note 8 – Risks and Uncertainties (continued)

securities will occur in the near term and that such changes could materially affect participant's account balances and the amounts reported in the statement of net assets in Liquidation available for benefits.

Note 9- Tax Status of the Plan

The IRS has determined and informed the Company by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax exempt. Therefore, no provision for income taxes is included in the Plan's financial statements.

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

Note 10– Delinquent Employee Deferral Transmittals

During the year ended December 31, 2022, the Company remitted participant and loan contributions beyond the limit allowable by rules set forth by the Department of Labor. The Company has taken the corrective actions necessary to rectify this situation and will contribute the necessary lost earnings to make the Plan whole as of the date of the correction. The amount of late contributions totaled \$35,768 for the year ending December 31, 2022. Please see the supplemental schedules in the financial statements for more detail.

Note 11-Reconciliation of Form 5500 to the Financial Statements

The following is a reconciliation of the Net Assets in Liquidation Available for Plan Benefits, per the financial statements, to Form 5500 for the years ended December 31, 2022 and 2021:

<i>Statements of Net Assets in Liquidation Available for Benefits:</i>	<u>2022</u>	<u>2021</u>
Net assets per Form 5500	\$120,365,029	\$154,817,803
Difference-participant loans deemed distributions	658,214	484,766
Difference-fair value adjustment stable value contract	<u>636,113</u>	<u>(86,327)</u>
Net Assets Available for Benefits in Liquidation per the financial statements	<u>\$121,659,356</u>	<u>\$155,216,242</u>

BHI Energy 401(k) and Profit Sharing Plan
Years Ending December 31, 2022 and 2021
Notes to the Financial Statements

Note 11-Reconciliation of Form 5500 to the Financial Statements

The following is a reconciliation of the Changes in Net Assets in Liquidation Available for Benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Statement of Changes Net Assets in Liquidation Available for Benefits:

Net income (loss) per 5500	(\$34,452,774)
Difference- loans deemed distributions	173,448
Difference- fair value adjustment	<u>722,440</u>
Net increase (decrease) in Net Assets in Liquidation Available for Benefits per the financial statements	<u>(\$33,556,886)</u>

Note 12-Restated Financial Statements

On October 28, 2024 the 2022 financial statements were restated to change the amount of late contributions reported in footnote 10 from the \$12,905 as reported in our reported dated October 15, 2023 to \$35,768 in our report dated October 28, 2024.

Supplementary Schedules

BHI Energy 401(k) and Profit Sharing Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 30-0811764 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2022
(Liquidation Basis)

(A)	(B) Identity of Issue, Borrower, Lessor or Similar Party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(E) Current Value
*	Fidelity Contrafund K	Shares of Registered Investment Companies	\$ 31,433,850
*	Fidelity 500 Index Institutional	Shares of Registered Investment Companies	17,689,342
*	Fidelity Balanced	Shares of Registered Investment Companies	7,610,735
*	MassMutual Select Mid Cap Growth R4	Shares of Registered Investment Companies	4,676,293
*	Fidelity Freedom 2030	Shares of Registered Investment Companies	4,884,143
*	Fidelity Freedom 2035	Shares of Registered Investment Companies	4,593,320
*	Fidelity Freedom 2025	Shares of Registered Investment Companies	4,765,009
*	Fidelity Diversified International	Shares of Registered Investment Companies	3,372,375
*	Blackrock Total Return Class A	Shares of Registered Investment Companies	3,383,351
*	Fidelity Freedom 2020	Shares of Registered Investment Companies	3,263,041
*	Fidelity Telecom and Utilities	Shares of Registered Investment Companies	3,556,811
*	Fidelity Extended Market Index Investor	Shares of Registered Investment Companies	2,359,211
*	Fidelity Freedom 2040	Shares of Registered Investment Companies	2,622,264
*	Fidelity U.S. Bond Index Premium	Shares of Registered Investment Companies	2,364,926
*	Fidelity Freedom 2045	Shares of Registered Investment Companies	2,019,371
*	Fidelity Freedom 2050	Shares of Registered Investment Companies	1,682,257
*	Fidelity Freedom 2055	Shares of Registered Investment Companies	1,491,244
*	MFS Mid Cap Value R3	Shares of Registered Investment Companies	1,313,873
*	Fidelity Freedom 2015	Shares of Registered Investment Companies	957,594
*	Fidelity International Index Investor	Shares of Registered Investment Companies	1,112,190
*	JP Morgan Equity Income R3	Shares of Registered Investment Companies	1,346,832
*	Fidelity Freedom 2060	Shares of Registered Investment Companies	1,184,769
*	Fidelity Freedom Income	Shares of Registered Investment Companies	1,035,903
*	Loomis Small Cap Growth IS	Shares of Registered Investment Companies	587,746
*	AS Special Small Cap Val IS	Shares of Registered Investment Companies	551,261
*	Fidelity Freedom 2010	Shares of Registered Investment Companies	184,401
*	Fidelity Freedom 2005	Shares of Registered Investment Companies	222,718
*	Fidelity Freedom 2065	Shares of Registered Investment Companies	346,196
*	Carillon Eagle Small Cap Growth R5	Shares of Registered Investment Companies	20
	Registered Investment Companies (Mutual Funds)	Subtotal	<u>110,611,046</u>
	Common Collective trust		
*	Fidelity Managed Income Portfolio	Stable Value Fund	<u>8,787,087</u>
		Total Investments	<u>119,398,133</u>
*	Notes Receivable from Participants (participant loans)	Participant loans, various maturity terms up to five years interest at 5.25% to 10.00%	<u>966,896</u>
		Net Assets Available for Benefits	<u>\$ 120,365,029</u>

* Party-in-interest

** Cost information is not required for participant-directed investments and therefore is not included

BHI Energy 401(k) and Profit Sharing Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 30-0811764 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2021
(Liquidation Basis)

<u>(B) Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value</u>	<u>(E) Current Value</u>
Fidelity Contrafund K	Shares of Registered Investment Companies	\$ 47,097,910
Fidelity 500 Index Institutional	Shares of Registered Investment Companies	21,541,446
Fidelity Balanced	Shares of Registered Investment Companies	11,447,913
MassMutual Select Mid Cap Growth R4	Shares of Registered Investment Companies	6,699,083
Fidelity Freedom 2030	Shares of Registered Investment Companies	6,065,935
Fidelity Freedom 2035	Shares of Registered Investment Companies	5,191,820
Fidelity Freedom 2025	Shares of Registered Investment Companies	4,990,277
Fidelity Diversified International	Shares of Registered Investment Companies	4,946,240
Blackrock Total Return Class A	Shares of Registered Investment Companies	4,693,275
Fidelity Freedom 2020	Shares of Registered Investment Companies	4,536,824
Fidelity Telecom and Utilities	Shares of Registered Investment Companies	3,537,795
Fidelity Extended Market Index Investor	Shares of Registered Investment Companies	3,344,780
Fidelity Freedom 2040	Shares of Registered Investment Companies	3,201,145
Fidelity U.S. Bond Index Premium	Shares of Registered Investment Companies	2,789,203
Fidelity Freedom 2045	Shares of Registered Investment Companies	2,090,645
Fidelity Freedom 2050	Shares of Registered Investment Companies	1,597,998
Fidelity Freedom 2055	Shares of Registered Investment Companies	1,388,788
MFS Mid Cap Value R3	Shares of Registered Investment Companies	1,274,882
Fidelity Freedom 2015	Shares of Registered Investment Companies	1,230,295
Fidelity International Index Investor	Shares of Registered Investment Companies	1,157,035
JP Morgan Equity Income R3	Shares of Registered Investment Companies	1,117,463
Fidelity Freedom 2060	Shares of Registered Investment Companies	992,789
Fidelity Freedom Income	Shares of Registered Investment Companies	721,040
Loomis Small Cap Growth IS	Shares of Registered Investment Companies	694,278
AS Special Small Cap Val IS	Shares of Registered Investment Companies	487,179
Fidelity Freedom 2010	Shares of Registered Investment Companies	483,909
Fidelity Freedom 2005	Shares of Registered Investment Companies	219,161
Fidelity Freedom 2065	Shares of Registered Investment Companies	149,370
Carillon Eagle Small Cap Growth R5	Shares of Registered Investment Companies	<u>26</u>
Registered Investment Companies (Mutual Funds)	Subtotal	143,688,504
Common Collective trust		
Fidelity Managed Income Portfolio	Stable Value Fund	<u>9,786,461</u>
	Total Investments	153,474,965
Notes Receivable from Participants (participant loans)	Participant loans, various maturity terms up to five years interest at 5.25% to 10.00%	<u>1,342,838</u>
	Net Assets Available for Benefits	<u>\$ 154,817,803</u>

* Party-in-interest

** Cost information is not required for participant-directed investments and therefore is not included

BHI Energy 401(k) and Profit Sharing Plan
 Form 5500-Schedule H, Part IV Line 4a
 EIN 30-0811764 Plan 001
 Schedule of Delinquent Participant Contributions
 December 31, 2022
 (Liquidation Basis)

Participant Contributions Transferred Late to the Plan Check here if Late Participant Loan Repayments Are Included <input checked="" type="checkbox"/> (1)	<u>Total That Constitutes Nonexempt Prohibited Transactions</u>	Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program
\$ 35,768	\$ -	\$ -

BHI Energy 401(k) and Profit Sharing Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 30-0811764 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2022
(Liquidation Basis)

(A)	(B) Identity of Issue, Borrower, Lessor or Similar Party	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(E) Current Value
*	Fidelity Contrafund K	Shares of Registered Investment Companies	\$ 31,433,850
*	Fidelity 500 Index Institutional	Shares of Registered Investment Companies	17,689,342
*	Fidelity Balanced	Shares of Registered Investment Companies	7,610,735
*	MassMutual Select Mid Cap Growth R4	Shares of Registered Investment Companies	4,676,293
*	Fidelity Freedom 2030	Shares of Registered Investment Companies	4,884,143
*	Fidelity Freedom 2035	Shares of Registered Investment Companies	4,593,320
*	Fidelity Freedom 2025	Shares of Registered Investment Companies	4,765,009
*	Fidelity Diversified International	Shares of Registered Investment Companies	3,372,375
*	Blackrock Total Return Class A	Shares of Registered Investment Companies	3,383,351
*	Fidelity Freedom 2020	Shares of Registered Investment Companies	3,263,041
*	Fidelity Telecom and Utilities	Shares of Registered Investment Companies	3,556,811
*	Fidelity Extended Market Index Investor	Shares of Registered Investment Companies	2,359,211
*	Fidelity Freedom 2040	Shares of Registered Investment Companies	2,622,264
*	Fidelity U.S. Bond Index Premium	Shares of Registered Investment Companies	2,364,926
*	Fidelity Freedom 2045	Shares of Registered Investment Companies	2,019,371
*	Fidelity Freedom 2050	Shares of Registered Investment Companies	1,682,257
*	Fidelity Freedom 2055	Shares of Registered Investment Companies	1,491,244
*	MFS Mid Cap Value R3	Shares of Registered Investment Companies	1,313,873
*	Fidelity Freedom 2015	Shares of Registered Investment Companies	957,594
*	Fidelity International Index Investor	Shares of Registered Investment Companies	1,112,190
*	JP Morgan Equity Income R3	Shares of Registered Investment Companies	1,346,832
*	Fidelity Freedom 2060	Shares of Registered Investment Companies	1,184,769
*	Fidelity Freedom Income	Shares of Registered Investment Companies	1,035,903
*	Loomis Small Cap Growth IS	Shares of Registered Investment Companies	587,746
*	AS Special Small Cap Val IS	Shares of Registered Investment Companies	551,261
*	Fidelity Freedom 2010	Shares of Registered Investment Companies	184,401
*	Fidelity Freedom 2005	Shares of Registered Investment Companies	222,718
*	Fidelity Freedom 2065	Shares of Registered Investment Companies	346,196
*	Carillon Eagle Small Cap Growth R5	Shares of Registered Investment Companies	20
	Registered Investment Companies (Mutual Funds)	Subtotal	<u>110,611,046</u>
	Common Collective trust		
*	Fidelity Managed Income Portfolio	Stable Value Fund	<u>8,787,087</u>
		Total Investments	<u>119,398,133</u>
*	Notes Receivable from Participants (participant loans)	Participant loans, various maturity terms up to five years interest at 5.25% to 10.00%	<u>966,896</u>
		Net Assets Available for Benefits	<u>\$ 120,365,029</u>

* Party-in-interest

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BHI Energy 401(k) and Profit Sharing Plan
Form 5500-Schedule H, Part IV Line 4i
EIN 30-0811764 Plan 001
Schedule of Assets (Held at End of Year)
December 31, 2021
(Liquidation Basis)

<u>(B) Identity of Issue, Borrower, Lessor or Similar Party</u>	<u>(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value</u>	<u>(E) Current Value</u>
Fidelity Contrafund K	Shares of Registered Investment Companies	\$ 47,097,910
Fidelity 500 Index Institutional	Shares of Registered Investment Companies	21,541,446
Fidelity Balanced	Shares of Registered Investment Companies	11,447,913
MassMutual Select Mid Cap Growth R4	Shares of Registered Investment Companies	6,699,083
Fidelity Freedom 2030	Shares of Registered Investment Companies	6,065,935
Fidelity Freedom 2035	Shares of Registered Investment Companies	5,191,820
Fidelity Freedom 2025	Shares of Registered Investment Companies	4,990,277
Fidelity Diversified International	Shares of Registered Investment Companies	4,946,240
Blackrock Total Return Class A	Shares of Registered Investment Companies	4,693,275
Fidelity Freedom 2020	Shares of Registered Investment Companies	4,536,824
Fidelity Telecom and Utilities	Shares of Registered Investment Companies	3,537,795
Fidelity Extended Market Index Investor	Shares of Registered Investment Companies	3,344,780
Fidelity Freedom 2040	Shares of Registered Investment Companies	3,201,145
Fidelity U.S. Bond Index Premium	Shares of Registered Investment Companies	2,789,203
Fidelity Freedom 2045	Shares of Registered Investment Companies	2,090,645
Fidelity Freedom 2050	Shares of Registered Investment Companies	1,597,998
Fidelity Freedom 2055	Shares of Registered Investment Companies	1,388,788
MFS Mid Cap Value R3	Shares of Registered Investment Companies	1,274,882
Fidelity Freedom 2015	Shares of Registered Investment Companies	1,230,295
Fidelity International Index Investor	Shares of Registered Investment Companies	1,157,035
JP Morgan Equity Income R3	Shares of Registered Investment Companies	1,117,463
Fidelity Freedom 2060	Shares of Registered Investment Companies	992,789
Fidelity Freedom Income	Shares of Registered Investment Companies	721,040
Loomis Small Cap Growth IS	Shares of Registered Investment Companies	694,278
AS Special Small Cap Val IS	Shares of Registered Investment Companies	487,179
Fidelity Freedom 2010	Shares of Registered Investment Companies	483,909
Fidelity Freedom 2005	Shares of Registered Investment Companies	219,161
Fidelity Freedom 2065	Shares of Registered Investment Companies	149,370
Carillon Eagle Small Cap Growth R5	Shares of Registered Investment Companies	<u>26</u>
Registered Investment Companies (Mutual Funds)	Subtotal	143,688,504
Common Collective trust		
Fidelity Managed Income Portfolio	Stable Value Fund	<u>9,786,461</u>
	Total Investments	153,474,965
Notes Receivable from Participants (participant loans)	Participant loans, various maturity terms up to five years interest at 5.25% to 10.00%	<u>1,342,838</u>
	Net Assets Available for Benefits	<u>\$ 154,817,803</u>

* Party-in-interest

** Cost information is not required for participant-directed investments and therefore is not included

BHI Energy 401(k) and Profit Sharing Plan
 Form 5500-Schedule H, Part IV Line 4a
 EIN 30-0811764 Plan 001
 Schedule of Delinquent Participant Contributions
 December 31, 2022
 (Liquidation Basis)

Participant Contributions Transferred Late to the Plan Check here if Late Participant Loan Repayments Are Included <input checked="" type="checkbox"/> (1)	<u>Total That Constitutes Nonexempt Prohibited Transactions</u>	Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program
\$ 35,768	\$ 35,768	\$ -
\$ -	\$ -	\$ -