

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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 style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
---	---	---

Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>517</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>NATIONAL FUEL GAS COMPANY</u></p> <p><u>6363 MAIN STREET, ACCOUNTING DEPT</u> <u>WILLIAMSVILLE, NY 14221-5887</u></p>	<p>1c Effective date of plan <u>06/22/1993</u></p> <p>2b Employer Identification Number (EIN) <u>13-1086010</u></p> <p>2c Plan Sponsor's telephone number <u>716-857-7663</u></p> <p>2d Business code (see instructions) <u>551112</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.	07/10/2025	ELENA G. MENDEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2025	ELENA G. MENDEL
	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

<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>VEBA COMMITTEE</p> <p>6363 MAIN STREET, ACCOUNTING DEPT WILLIAMSVILLE, NY 14221-5887</p>	<p>3b Administrator's EIN 13-1086010</p> <p>3c Administrator's telephone number 716-857-7663</p>
<p>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:</p> <p>a Sponsor's name</p> <p>c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>
<p>5 Total number of participants at the beginning of the plan year</p>	<p>5 249</p>
<p>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).</p> <p>a(1) Total number of active participants at the beginning of the plan year</p> <p>a(2) Total number of active participants at the end of the plan year</p> <p>b Retired or separated participants receiving benefits</p> <p>c Other retired or separated participants entitled to future benefits</p> <p>d Subtotal. Add lines 6a(2), 6b, and 6c</p> <p>e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits</p> <p>f Total. Add lines 6d and 6e</p> <p>g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)</p> <p>g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)</p> <p>h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested</p>	<p>6a(1)</p> <p>6a(2)</p> <p>6b 241</p> <p>6c</p> <p>6d 241</p> <p>6e</p> <p>6f</p> <p>6g(1)</p> <p>6g(2)</p> <p>6h</p>
<p>7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)</p>	<p>7</p>

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

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

4A 4B

<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
--	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p>a Pension Schedules</p> <p>(1) <input type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>4</u></p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
--	---

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.		B Three-digit plan number (PN) ▶	517
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY		D Employer Identification Number (EIN) 13-1086010	

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

1 Coverage Information:

(a) Name of insurance carrier
HIGHMARK BLUECROSS BLUESHIELD OF WNY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-1105741	55204	286059	49	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year..... **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

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

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

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

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

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

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

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

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

e Deductions:
 (1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**
 (2) Administration charge made by carrier **7e(2)**
 (3) Transferred to separate account..... **7e(3)**
 (4) Other (specify below) **7e(4)**
 ▶

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier.....	10a	104691
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.		B Three-digit plan number (PN) ▶	517
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY		D Employer Identification Number (EIN) 13-1086010	

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

1 Coverage Information:

(a) Name of insurance carrier

INDEPENDENT HEALTH

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-1483784	47034	22451-17	7	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
----------------	--

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶		
b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		

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

a Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶		
b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
	7c(6)	
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	7e(5)	
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	38347
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.	B Three-digit plan number (PN) ▶	517

C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010
---	--

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

1 Coverage Information:

(a) Name of insurance carrier

INDEPENDENT HEALTH

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-1080163	95308	22451-09	18	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
----------------	--

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶		
b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		

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

a Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶		
b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
	7c(6)	
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	7e(5)	
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	49538
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.		B Three-digit plan number (PN) ▶	517
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY		D Employer Identification Number (EIN) 13-1086010	

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

1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL LIFE INSURANCE CO

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	53033	241	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.
----------------	--

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

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

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

a Type of contract: (1) deposit administration (2) immediate participation guarantee
(3) guaranteed investment (4) other ▶

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	53065
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
--	--	---

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.	B Three-digit plan number (PN) ▶	517
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010	

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

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

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

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

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

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

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

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

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

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

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

(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)

HIGHMARK BLUECROSS BLUESHIELD OF WN

16-1105741

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	CONTRACT ADMIN	117910	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)

TOWERS WATSON INVESTMENT SERVICES

52-1868818

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	CONSULTANT	17545	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)

INNOVATIVE RX STRATEGIES, LLC

26-3608793

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	CONTRACT ADMIN	9254	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"/>

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)

CVS CAREMARK

05-0340626

(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?
12 50	CLAIMS PROCESSING	8156	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)

JP MORGAN CHASE BANK, N.A.

13-4994650

(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?
21 50 62 72	TRUSTEE	2500	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	30434	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

A Name of plan <u>NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.</u>	B Three-digit plan number (PN)	<u>517</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NATIONAL FUEL GAS COMPANY</u>	D Employer Identification Number (EIN) <u>13-1086010</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>ACWI EQUITY INDEX FUND B</u>	
b Name of sponsor of entity listed in (a):	<u>BLACKROCK INSTITUTIONAL TRUST COMPANY, N.A.</u>	
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<u>20-5260252-001</u>	<u>C</u>	<u>12670686</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

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

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. AND PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR COLLECTIVELY BARGAINED EMP.	B Three-digit plan number (PN) ▶ 517
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010

Part I Asset and Liability Statement

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	1000	1000
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	1006575	6329
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	10869459	12670686
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	44921922	49493343
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	56798956	62171358
Liabilities			
g Benefit claims payable	1g	262986	340077
h Operating payables	1h	18668	19038
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	281654	359115
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	56517302	61812243

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)		
(B) Participants	2a(1)(B)	439824	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		439824
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	206	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		206
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2080711	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2080711
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		3301227
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		3459282
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		9281250

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(2) To insurance carriers for the provision of benefits.....	2e(2)	3815604	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3815604
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	140182	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	4079	
(5) Investment advisory and investment management fees.....	2i(5)	21118	
(6) Bank or trust company trustee/custodial fees.....	2i(6)		
(7) Actuarial fees.....	2i(7)	2115	
(8) Legal fees.....	2i(8)	679	
(9) Valuation/appraisal fees.....	2i(9)		
(10) Other trustee fees and expenses.....	2i(10)	2500	
(11) Other expenses.....	2i(11)	32	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		170705
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3986309

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5294941
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BONADIO & CO., LLP**

(2) EIN: **16-1131146**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		25000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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 _____.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION
VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES
FINANCIAL STATEMENTS AND SCHEDULES
SEPTEMBER 30, 2024 AND 2023

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

INDEX TO FINANCIAL STATEMENTS AND SCHEDULES

	<u>Page Number</u>
Independent Auditor's Report	
Financial Statements:	
Statements of Net Assets Available for Benefits as of September 30, 2024 and 2023	1
Statements of Changes in Net Assets Available for Benefits for the years ended September 30, 2024 and 2023	2
Statements of Plan's Benefit Obligations as of September 30, 2024 and 2023	3
Statements of Changes in Plan's Benefit Obligations for the years ended September 30, 2024 and 2023	4
Notes to Financial Statements	5 - 10
Supplemental Schedules:	
Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)	Appendix A
Schedule H, Line 4(j) - Schedule of Reportable Transactions	Appendix B

INDEPENDENT AUDITOR'S REPORT

July 7, 2025

To the Participants and VEBA Committee of the
National Fuel Gas Supply Corporation & Penn-York Energy
Corporation Voluntary Employees' Beneficiary Association
for Collectively Bargained Employees:

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

We have performed audits of the accompanying financial statements of the National Fuel Gas Supply Corporation & Penn-York Energy Corporation Voluntary Employees' Beneficiary Association for Collectively Bargained Employees (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits and of plan's benefit obligations as of September 30, 2024 and 2023, and the related statements of changes in net assets available for benefits and of changes in plan's benefit obligations for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 and for the years ended September 30, 2024 and 2023, stating that the certified investment information, as described in Note 5 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).

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) as of September 30, 2024 and of reportable transactions for the year ended September 30, 2024 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, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Other Matter - Supplemental Schedules Required by ERISA (Continued)

In our opinion—

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

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30,	
	2024	2023
<u>Assets</u>		
Investments at fair value:		
Collective trust funds	\$ 12,670,686	\$ 10,869,459
Registered investment companies	47,925,429	43,482,762
Cash and cash equivalents	1,567,914	1,439,160
Total investments	62,164,029	55,791,381
Noninterest-bearing cash	1,000	1,000
Interest and dividends receivable	6,329	6,575
Receivable from broker	—	1,000,000
Total assets	62,171,358	56,798,956
<u>Liabilities</u>		
Accounts payable	19,038	18,668
Total liabilities	19,038	18,668
Net assets available for benefits	\$ 62,152,320	\$ 56,780,288

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	<u>For the Years Ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>Additions</u>		
Contributions:		
Participant co-payments	\$ 439,824	\$ 431,153
Total contributions	<u>439,824</u>	<u>431,153</u>
Investment income:		
Interest and dividend income	2,090,518	1,787,792
Net appreciation in fair value of investments	<u>6,750,908</u>	<u>1,202,229</u>
Total investment income	<u>8,841,426</u>	<u>2,990,021</u>
Total additions	<u>9,281,250</u>	<u>3,421,174</u>
<u>Deductions</u>		
Benefit payments (excludes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	3,738,513	3,495,854
Administrative expenses	<u>170,705</u>	<u>184,879</u>
Total deductions	<u>3,909,218</u>	<u>3,680,733</u>
Net increase (decrease) during the year	5,372,032	(259,559)
Net assets available for benefits:		
Beginning of year	<u>56,780,288</u>	<u>57,039,847</u>
End of year	<u>\$ 62,152,320</u>	<u>\$ 56,780,288</u>

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF PLAN'S BENEFIT OBLIGATIONS

	September 30,	
	2024	2023
Amounts currently payable:		
Claims payable, claims incurred but not reported, and premiums due to insurers	\$ 340,077	\$ 262,986
Post-retirement benefit obligations, net of amounts currently payable:		
Retired participants	39,972,898	34,986,313
Active employees fully eligible for benefits	3,977,844	4,039,973
Active employees not fully eligible for benefits	2,543,084	1,913,763
	46,493,826	40,940,049
Plan's total benefit obligations	\$ 46,833,903	\$ 41,203,035

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN PLAN'S BENEFIT OBLIGATIONS

	For the Years Ended September 30,	
	2024	2023
Amounts currently payable:		
Balance at beginning of year	\$ 262,986	\$ 296,129
Claims reported and approved for payment, including benefits reclassified from benefit obligations	3,815,604	3,462,711
Claims paid	(3,738,513)	(3,495,854)
Balance at end of year	340,077	262,986
Post-retirement benefit obligations, net of amounts currently payable:		
Balance at beginning of year	40,940,049	45,279,610
Change during the year attributable to:		
Benefits accumulated and actuarial experience	(285,276)	(2,505,039)
Increase for interest due to decrease in the discount period	2,326,813	2,385,420
Changes in actuarial assumptions	6,888,020	(1,188,384)
Benefit payments, net of participant co-payments (includes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	(3,375,780)	(3,031,558)
Total increase (decrease) in post-retirement benefit obligations	5,553,777	(4,339,561)
Balance at end of year	46,493,826	40,940,049
Plan's total benefit obligations at end of year	\$ 46,833,903	\$ 41,203,035

The accompanying notes are an integral part of these statements.

**NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION**

**VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR COLLECTIVELY BARGAINED EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the National Fuel Gas Supply Corporation and Penn-York Energy Corporation Voluntary Employees' Beneficiary Association for Collectively Bargained Employees (the Plan) is provided for general information purposes, and is qualified in its entirety by reference to the Plan document.

General:

The Plan provides post-retirement benefits for retired collectively bargained employees of National Fuel Gas Supply Corporation (Supply) and Penn-York Energy Corporation (Penn-York) who are eligible under the Plan except certain union employees hired on or after November 1, 2003. The Plan was adopted in 1993, effective as of October 1, 1992, and was amended effective September 1, 2011 to clarify the terms of eligibility, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Effective July 1, 1994, Penn-York was merged into Supply.

The administrator of the Plan is National Fuel Gas Company (Company), whose duties as plan administrator are exercised by the VEBA Committee appointed by the Board of Directors of the Company, Supply's parent. The assets of the Plan are held by JP Morgan Chase Bank, N.A. (Trustee).

Benefits:

The Plan provides post-retirement health (medical, hospitalization, and prescription drug) and life insurance benefits to certain retired collectively bargained employees of Supply and Penn-York who were hired on or before October 31, 2003 and have completed a required number of years of service (as set forth in the Plan document) upon retirement. The Plan also provides health benefits to eligible collectively bargained employees of Supply and Penn-York who have completed at least ten years of active service and become permanently disabled on or after the attainment of age 50. The Plan also provides health benefits to eligible dependents, as applicable. Life insurance benefits are provided under a group contract with The Prudential Insurance Company of America. Health benefits are provided either under group contracts with various insurance carriers or paid on a per-claim basis by the Plan. The retirees discussed above are hereinafter referred to as participants.

Funding Policy:

The Internal Revenue Code allows tax-deductible contributions for qualified direct costs as well as additions to the qualified asset accounts for post-retirement health and life benefits for covered employees. The Company utilizes internal information, information provided by the Plan's actuary, and estimates of the level of tax-deductible contributions to determine the appropriate level of funding. In addition, the Plan's participants make co-payments to the Plan in accordance with their collective bargaining agreements. These co-payments represent the participant's cost share of the current benefits provided.

Other:

The Company has the right at any time to modify any or all provisions of the Plan. In addition, although it has not expressed any intention to do so, the Company has the right at any time to terminate the Plan subject to the provisions of ERISA. In the event of termination, the assets of the Plan will either be (1) distributed to the participants of the Plan or their beneficiaries; or (2) after the satisfaction of all liabilities to existing participants or their beneficiaries, be applied to the provision of other benefits as permitted by the Plan documents.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting:

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

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from those estimates. The Plan's investments consist of cash and cash equivalents and investments in collective trust funds and registered investment companies. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. See Note 8 for a discussion of fair value measurements.

Investment Valuation and Income Recognition:

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

Risks and Uncertainties:

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

The actuarial present value of benefit obligations is reported based on certain assumptions pertaining to interest rates, health care inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Payment of Benefits:

Benefits (other than incurred but not reported claims) are recorded when paid. Claims incurred by participants but not recorded are discussed below in "Other Plan Benefits."

Administrative Expenses:

All administrative expenses, including accounting, legal, actuarial, and other expenses, are paid by the Plan.

Other Plan Benefits:

Plan obligations at September 30 for claims incurred by participants but not reported at that date are estimated by the Company. Such estimated amounts are based on claims incurred but not reported calculations provided by the Company's health care consultant at various times throughout the Plan year. Claims incurred but not reported at year-end are included in the Plan's benefit obligation.

NOTE 3 – POST-RETIREMENT BENEFIT OBLIGATIONS

The Post-retirement Benefit Obligations represents the actuarial present value of those estimated future benefits that are attributed to employee service rendered through September 30, 2024 and 2023, respectively. Post-retirement benefits include future benefits expected to be paid to or for (1) currently retired employees and (2) active employees after retirement from service. Prior to an active employee's eligibility date, the Post-retirement Benefit Obligation is the portion of the expected Post-retirement Benefit Obligation that is attributed to that employee's service rendered to the valuation date.

The actuarial present value of the expected Post-retirement Benefit Obligation is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment, and to reflect the portion of those costs expected to be borne by Medicare, the retired participants, and other providers. In December 2003, the Medicare Prescription Drug, Improvement and Modernization Act of 2003 (the Act) was enacted into law for employers that sponsor post-retirement health care plans that provide prescription drug benefits. The Act introduces a prescription drug benefit under Medicare (Medicare Part D) as well as a federal subsidy to sponsors of retiree health care benefit plans that provide a benefit that is at least actuarially equivalent to Medicare Part D. The Post-retirement Benefit Obligation and the changes in the benefit obligation do not reflect any assumed prescription drug subsidies (such subsidies are assumed to be paid to Supply, not the Plan). Participants contribute to health care cost based on various factors including retirement date.

The weighted average assumed discount rate used in determining the Post-retirement Benefit Obligation at September 30, 2024 and 2023 was 4.98% and 5.99%, respectively. The effect of the discount rate change in 2024 was to increase the Post-retirement Benefit Obligation by \$4,074,398. The effect of the discount rate changes in 2023 was to decrease the Post-retirement Benefit Obligation by \$1,606,982.

The annual rate of increase in the per capita cost of covered medical care benefits was assumed to be 6.25% for Pre age 65 participants, and 5.75% for Post age 65 participants in 2024 (6.25% for Pre age 65 participants, and 5.00% for Post age 65 participants in 2023). The annual rate of increase in the per capita cost of covered prescription drug benefits was assumed to be 10.25% and 6.85% for 2024 and 2023, respectively. The annual rate increase in the per capita Medicare Part B Reimbursement was assumed to be 5.75% and 5.00% for 2024 and 2023, respectively. The annual rate of increase in the retiree drug subsidy was assumed to be 4.00% and 6.60% for 2024 and 2023, respectively. For 2024, the annual rate increases per capita cost of covered medical care benefits for both Pre and Post age 65 participants, covered prescription drug benefits, Medicare Part B Reimbursement and retiree drug subsidy were assumed to decrease gradually to 4.00% by the year 2049 and remain at that level thereafter. For 2023, the annual rate increases per capita cost of covered medical care benefits for both Pre and Post age 65 participants, covered prescription drug benefits, Medicare Part B Reimbursement and retiree drug subsidy were assumed to decrease gradually to 4.00% by the year 2048 and remain at that level thereafter.

The health care cost trend rate assumptions used to calculate the per capita cost of covered medical care benefits have a significant effect on the amount reported. Effective September 30, 2024 and 2023, the health cost trend rates were updated, which increased the Post-retirement Benefit Obligation by \$2,821,059 and \$492,995, respectively. If the health care cost trend rates were increased by 1% in each year, the Post-retirement Benefit Obligation as of October 1, 2024 and 2023 would be increased by \$4,731,894 and \$3,964,830, respectively. If the health care cost trend rates were decreased by 1% in each year, the Post-retirement Benefit Obligation as of October 1, 2024 and 2023 would be decreased by \$4,078,899 and \$3,435,952, respectively.

In addition, effective September 30, 2024, the mortality improvement projection scale was updated from the actuary's proprietary Scale MSS-2023 to the actuary's proprietary Scale MSS-2024 (Pri-2012 mortality table). The effect of this change was to decrease the Post-retirement Benefit Obligation by \$7,437. Effective September 30, 2023, the mortality improvement projection scale was updated from the actuary's proprietary Scale MSS-2022 to the actuary's proprietary Scale MSS-2023 (Pri-2012 mortality table). The effect of this change was to decrease the Post-retirement Benefit Obligation by \$74,397.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable to determining the actuarial present value of the Post-retirement Benefit Obligation.

At September 30, 2024 and 2023, the net assets of the VEBA exceeded the benefit obligations.

NOTE 4 - TAX STATUS

The Company has received a determination letter from the Internal Revenue Service dated January 21, 2005, which states that the Plan constitutes a voluntary employees' beneficiary association under Internal Revenue Code Section 501(c)(9) and is exempt from income tax under Section 501(a). However, the Plan has been amended since receiving the determination letter. Under FASB's current authoritative guidance concerning accounting for uncertainty in income taxes, the tax-qualified status of the Plan is deemed to be an uncertainty since events could potentially occur to jeopardize that tax qualified status. However, the Plan Administrator and the Plan Sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Accordingly, the Plan financial statements do not include any provisions for income taxes.

NOTE 5 - FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE

The following information as contained in the Statements of Net Assets Available for Benefits, as of September 30, 2024 and 2023, and the Statements of Changes in Net Assets Available for Benefits for the years then ended, has been furnished by the Plan Administrator, and was certified or derived from information certified by the Plan Trustee as complete and accurate: historical cost and market value of the Plan's investments, cash and cash equivalents, interest and dividends receivable, receivable from broker, interest and dividend income and net appreciation (depreciation) in fair value of investments. In addition, the financial data contained in Appendix A and Appendix B as of and for the year ended September 30, 2024 was also certified or derived from information certified by the Plan Trustee as complete and accurate.

NOTE 6 - PARTIES-IN-INTEREST

The Plan invests in the JP Morgan US Government Capital Shares Money Market Fund managed by an affiliate of the Trustee. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. Investment income from parties-in-interest was immaterial for the years ended September 30, 2024 and 2023. The Plan had additional exempt party-in-interest transactions with the Plan Trustee for certain administrative expenses of the Plan that were later reimbursed by the Plan.

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to the Form 5500.

	September 30, 2024	September 30, 2023
Net assets available for benefits per the financial statements	\$ 62,152,320	\$ 56,780,288
Claims payable	(340,077)	(262,986)
Net assets available for benefits per Form 5500	<u>\$ 61,812,243</u>	<u>\$ 56,517,302</u>

The following is a reconciliation of benefits paid per the financial statements to the Form 5500.

	For the Year Ended September 30, 2024
Benefits paid per the financial statements	\$ 3,738,513
Amounts payable at end of year	340,077
Amounts payable beginning of year	(262,986)
Benefits paid per Form 5500	<u>\$ 3,815,604</u>

NOTE 8 - FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) authoritative guidance regarding fair value measurements establishes a fair value hierarchy and prioritizes the inputs used in valuation techniques that measure fair value. Those inputs are prioritized into three levels. Level 1 inputs are unadjusted quoted prices in active markets for assets or liabilities that the Plan has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly at the measurement date. Level 3 inputs are unobservable inputs for the asset or liability at the measurement date.

The following tables set forth, by level within the fair value hierarchy, the Plan's financial assets that were accounted for at fair value on a recurring basis as of September 30, 2024 and 2023. Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The assets of the Plan have no significant concentrations of risk in any one country (other than the United States of America), industry or entity.

	Assets at fair value as of September 30, 2024				
	Level 1	Level 2	Level 3	Measured at NAV ⁽¹⁾	Total
Collective Trust Funds -					
Global Equities	\$ —	\$ —	\$ —	\$ 12,670,686	\$ 12,670,686
Registered Investment Companies –					
Primarily Fixed Income	47,925,429	—	—	—	47,925,429
Cash and Cash Equivalents	—	—	—	1,567,914	1,567,914
Total	<u>\$ 47,925,429</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 14,238,600</u>	<u>\$ 62,164,029</u>

Assets at fair value as of September 30, 2023					
	Level 1	Level 2	Level 3	Measured at NAV ⁽¹⁾	Total
Collective Trust Funds -					
Global Equities	\$ —	\$ —	\$ —	\$ 10,869,459	\$ 10,869,459
Registered Investment Companies –					
Primarily Fixed Income	43,482,762	—	—	—	43,482,762
Cash and Cash Equivalents	—	—	—	1,439,160	1,439,160
Total	\$ 43,482,762	\$ —	\$ —	\$ 12,308,619	\$ 55,791,381

(1) Reflects authoritative guidance related to investments measured at the net asset value (NAV) practical expedient.

Collective Trust Funds: The collective trusts are carried at the net asset value of funds. The net asset values of funds are determined by the issuer based on the fair value of underlying investments (predominantly investments for which quoted market prices are available such as publicly traded stocks and exchange traded funds) as of the last reported sale prices. The time required for redemption varies by investment, but does not contractually exceed 90 days (however redemptions could most likely be executed in less than 30 days), and there are no unfunded commitments.

Registered Investment Companies: The fair value of the investment in the registered investment companies classified as Level 1 is based on the unadjusted quoted price (in active markets) for the exchange traded fund.

Cash and Cash Equivalents: The cash and cash equivalents consist of a registered investment company that invests in various cash and money market investments as well as treasury bills, notes, and bonds. The registered investment company, which is not actively traded, is carried at the net asset value of funds.

Management of the Company meet, at a minimum, every quarter, to review the performance of VEBA investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at September 30, 2024 and 2023.

NOTE 9 - SUBSEQUENT EVENTS

In accordance with the authoritative guidance concerning subsequent events, the Plan has evaluated subsequent events through July 7, 2025, which represents the report date of these financial statements, in order to ensure that these financial statements include appropriate disclosure of events both recognized in the financial statements as of September 30, 2024 and events which occurred subsequent to September 30, 2024 but were not recognized in the financial statements. There were no subsequent events requiring recognition or disclosure.

IDENTITY OF ISSUE, BORROWER, LESSOR	DESCRIPTION OF INVESTMENT SHARES / PAR	COST	CURRENT VALUE
NONINTEREST-BEARING CASH			
CASH	CASH	1,000	1,000
TOTAL NONINTEREST-BEARING CASH		1,000	1,000
GENERAL INVESTMENTS			
VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS			
AAV9934Z8 BLACKROCK INSTITUTIONAL TRUST COMPANY, N	EQUITY INDEX FUND B 274,192.230	6,998,887	12,670,686
TOTAL VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS		6,998,887	12,670,686
VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES			
* 46699A9A6 JPMORGAN US GOVT MMKT FUND CAPITAL SHARE	MONTHLY VARIABLE 12/31/2049 1,567,914.200	1,567,914	1,567,914
592905509 METROPOLITAN WEST TOTAL RETURN BOND FUND	FUND USD 5,136,701.910	54,520,674	47,925,429
TOTAL VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES		56,088,588	49,493,343
TOTAL GENERAL INVESTMENTS		63,087,475	62,164,029

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

EIN 13-1086010
 PN517

Appendix A

* Party-in-interest

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF PURCHASE PRICE	EXPENSES	56,798,955 COST OF ASSET	5% VALUE OF CURRENT VALUE	2,839,947 NET GAIN OR (LOSS)	
* 46699A9A6	JPMORGAN US GOVT MMTT FUND CAPITAL SHARES - FUND						
	MONTHLY VARIABLE 12/31/2049						
BROKER 0800003	MEMO-MASTER NOTES/POOLED FUNDS						
	1,041,554 10/02/23 B BUY	8854	100.0000	0	1,041,554	1,041,554	0
	37 10/03/23 B BUY	8864	100.0000	0	37	37	0
	202 10/04/23 S SELL	8865	100.0000	0	202	202	0
	11,528 10/05/23 S SELL	8866	100.0000	0	11,528	11,528	0
	25,679 10/06/23 S SELL	8870	100.0000	0	25,679	25,679	0
	69,913 10/11/23 S SELL	8875	100.0000	0	69,913	69,913	0
	285 10/12/23 S SELL	8877	100.0000	0	285	285	0
	10,900 10/17/23 S SELL	8879	100.0000	0	10,900	10,900	0
	4,172 10/18/23 S SELL	8881	100.0000	0	4,172	4,172	0
	74,121 10/19/23 S SELL	8885	100.0000	0	74,121	74,121	0
	5,203 10/23/23 S SELL	8888	100.0000	0	5,203	5,203	0
	140 10/24/23 S SELL	8889	100.0000	0	140	140	0
	8,403 10/25/23 S SELL	8892	100.0000	0	8,403	8,403	0
	33,962 10/26/23 S SELL	8895	100.0000	0	33,962	33,962	0
	6,737 10/27/23 S SELL	8899	100.0000	0	6,737	6,737	0
	51,813 10/31/23 S SELL	8901	100.0000	0	51,813	51,813	0
	44,966 11/01/23 B BUY	8926	100.0000	0	44,966	44,966	0
	45,437 11/02/23 S SELL	8937	100.0000	0	45,437	45,437	0
	6,990 11/03/23 S SELL	8939	100.0000	0	6,990	6,990	0
	108,857 11/09/23 S SELL	8944	100.0000	0	108,857	108,857	0
	625 11/10/23 S SELL	8945	100.0000	0	625	625	0
	27,456 11/15/23 S SELL	8949	100.0000	0	27,456	27,456	0
	42,742 11/16/23 S SELL	8952	100.0000	0	42,742	42,742	0
	4,549 11/20/23 S SELL	8954	100.0000	0	4,549	4,549	0
	64,370 11/21/23 S SELL	8956	100.0000	0	64,370	64,370	0
	1,039 11/22/23 S SELL	8957	100.0000	0	1,039	1,039	0
	16,749 11/27/23 S SELL	8961	100.0000	0	16,749	16,749	0
	6,378 11/29/23 S SELL	8964	100.0000	0	6,378	6,378	0
	146,194 11/30/23 S SELL	8967	100.0000	0	146,194	146,194	0
	42,875 12/01/23 B BUY	8991	100.0000	0	42,875	42,875	0
	15 12/04/23 B BUY	9002	100.0000	0	15	15	0
	14,224 12/05/23 S SELL	9005	100.0000	0	14,224	14,224	0
	17,121 12/07/23 S SELL	9008	100.0000	0	17,121	17,121	0
	110,995 12/08/23 S SELL	9010	100.0000	0	110,995	110,995	0
	25,666 12/15/23 S SELL	9015	100.0000	0	25,666	25,666	0
	7,217 12/18/23 S SELL	9017	100.0000	0	7,217	7,217	0
	4,535 12/20/23 S SELL	9019	100.0000	0	4,535	4,535	0
	24,909 12/21/23 S SELL	9022	100.0000	0	24,909	24,909	0
	12 12/26/23 S SELL	9023	100.0000	0	12	12	0
	142,196 12/27/23 S SELL	9025	100.0000	0	142,196	142,196	0
	148,706 12/29/23 S SELL	9031	100.0000	0	148,706	148,706	0
	242,100 01/02/24 B BUY	9054	100.0000	0	242,100	242,100	0
	55 01/03/24 B BUY	9064	100.0000	0	55	55	0
	18,328 01/05/24 S SELL	9068	100.0000	0	18,328	18,328	0

* Party-in-interest

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET		BASED ON MARKET VALUE OF		56,798,955	5% VALUE OF	2,839,947
			PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
			SELLING PRICE				
14,261	01/09/24 S SELL	9071	100.0000	0	14,261	14,261	0
46	01/10/24 S SELL	9072	100.0000	0	46	46	0
98,354	01/12/24 S SELL	9076	100.0000	0	98,354	98,354	0
11,427	01/16/24 S SELL	9078	100.0000	0	11,427	11,427	0
861	01/17/24 S SELL	9080	100.0000	0	861	861	0
11,754	01/18/24 S SELL	9082	100.0000	0	11,754	11,754	0
69,209	01/22/24 S SELL	9086	100.0000	0	69,209	69,209	0
4,249	01/24/24 S SELL	9088	100.0000	0	4,249	4,249	0
21,518	01/25/24 S SELL	9091	100.0000	0	21,518	21,518	0
3,048	01/26/24 S SELL	9092	100.0000	0	3,048	3,048	0
6,279	01/29/24 S SELL	9095	100.0000	0	6,279	6,279	0
9,014	01/30/24 S SELL	9097	100.0000	0	9,014	9,014	0
54,314	01/31/24 S SELL	9099	100.0000	0	54,314	54,314	0
42,087	02/01/24 B BUY	9124	100.0000	0	42,087	42,087	0
24,977	02/02/24 S SELL	9136	100.0000	0	24,977	24,977	0
100,250	02/07/24 S SELL	9141	100.0000	0	100,250	100,250	0
15,588	02/08/24 S SELL	9143	100.0000	0	15,588	15,588	0
7,282	02/09/24 S SELL	9146	100.0000	0	7,282	7,282	0
499,375	02/12/24 B BUY	9147	100.0000	0	499,375	499,375	0
500,000	02/13/24 B BUY	9149	100.0000	0	500,000	500,000	0
8,786	02/14/24 S SELL	9152	100.0000	0	8,786	8,786	0
59,600	02/16/24 S SELL	9155	100.0000	0	59,600	59,600	0
59,018	02/22/24 S SELL	9160	100.0000	0	59,018	59,018	0
65,335	02/23/24 S SELL	9162	100.0000	0	65,335	65,335	0
895	02/28/24 S SELL	9164	100.0000	0	895	895	0
94,381	02/29/24 S SELL	9167	100.0000	0	94,381	94,381	0
28,895	03/01/24 B BUY	9191	100.0000	0	28,895	28,895	0
15	03/04/24 B BUY	9202	100.0000	0	15	15	0
7,282	03/06/24 S SELL	9205	100.0000	0	7,282	7,282	0
12,040	03/07/24 S SELL	9210	100.0000	0	12,040	12,040	0
160,064	03/08/24 S SELL	9212	100.0000	0	160,064	160,064	0
271	03/12/24 S SELL	9214	100.0000	0	271	271	0
8,877	03/13/24 S SELL	9216	100.0000	0	8,877	8,877	0
18,649	03/15/24 S SELL	9218	100.0000	0	18,649	18,649	0
47	03/18/24 S SELL	9219	100.0000	0	47	47	0
4,427	03/20/24 S SELL	9222	100.0000	0	4,427	4,427	0
21,355	03/21/24 S SELL	9224	100.0000	0	21,355	21,355	0
68,245	03/22/24 S SELL	9226	100.0000	0	68,245	68,245	0
47,057	03/27/24 S SELL	9230	100.0000	0	47,057	47,057	0
12	03/28/24 S SELL	9231	100.0000	0	12	12	0
11,255	04/01/24 S SELL	9264	100.0000	0	11,255	11,255	0
193,833	04/02/24 B BUY	9267	100.0000	0	193,833	193,833	0
129,315	04/04/24 S SELL	9271	100.0000	0	129,315	129,315	0
1,000,000	04/08/24 B BUY	9274	100.0000	0	1,000,000	1,000,000	0
95,128	04/11/24 S SELL	9277	100.0000	0	95,128	95,128	0
272	04/12/24 S SELL	9278	100.0000	0	272	272	0
11,514	04/17/24 S SELL	9281	100.0000	0	11,514	11,514	0

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET		BASED ON MARKET VALUE OF		56,798,955	5% VALUE OF	2,839,947	
			PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)	
			SELLING PRICE					
25,669	04/18/24	S SELL	9284	100.0000	0	25,669	25,669	0
4,386	04/22/24	S SELL	9286	100.0000	0	4,386	4,386	0
101,323	04/23/24	S SELL	9289	100.0000	0	101,323	101,323	0
4,308	04/24/24	S SELL	9292	100.0000	0	4,308	4,308	0
17,762	04/25/24	S SELL	9295	100.0000	0	17,762	17,762	0
53,674	04/30/24	S SELL	9298	100.0000	0	53,674	53,674	0
38,156	05/01/24	B BUY	9322	100.0000	0	38,156	38,156	0
37,644	05/03/24	S SELL	9336	100.0000	0	37,644	37,644	0
80,759	05/08/24	S SELL	9342	100.0000	0	80,759	80,759	0
6,664	05/09/24	S SELL	9345	100.0000	0	6,664	6,664	0
625	05/10/24	S SELL	9346	100.0000	0	625	625	0
269	05/14/24	S SELL	9348	100.0000	0	269	269	0
9,100	05/16/24	S SELL	9351	100.0000	0	9,100	9,100	0
4,365	05/21/24	S SELL	9353	100.0000	0	4,365	4,365	0
65,468	05/22/24	S SELL	9355	100.0000	0	65,468	65,468	0
19,617	05/23/24	S SELL	9357	100.0000	0	19,617	19,617	0
12	05/28/24	S SELL	9358	100.0000	0	12	12	0
7,450	05/30/24	B BUY	9359	100.0000	0	7,450	7,450	0
53,786	05/31/24	S SELL	9363	100.0000	0	53,786	53,786	0
45,900	06/03/24	B BUY	9388	100.0000	0	45,900	45,900	0
224,545	06/07/24	S SELL	9403	100.0000	0	224,545	224,545	0
14,282	06/10/24	S SELL	9405	100.0000	0	14,282	14,282	0
8,877	06/12/24	S SELL	9410	100.0000	0	8,877	8,877	0
22,181	06/13/24	S SELL	9412	100.0000	0	22,181	22,181	0
4,347	06/18/24	S SELL	9413	100.0000	0	4,347	4,347	0
83,440	06/20/24	S SELL	9416	100.0000	0	83,440	83,440	0
4,365	06/25/24	S SELL	9420	100.0000	0	4,365	4,365	0
776	06/26/24	B BUY	9421	100.0000	0	776	776	0
13,888	06/27/24	S SELL	9424	100.0000	0	13,888	13,888	0
54,570	06/28/24	S SELL	9427	100.0000	0	54,570	54,570	0
43,930	07/01/24	B BUY	9457	100.0000	0	43,930	43,930	0
220,589	07/02/24	B BUY	9460	100.0000	0	220,589	220,589	0
29,744	07/08/24	S SELL	9464	100.0000	0	29,744	29,744	0
500,000	07/09/24	B BUY	9465	100.0000	0	500,000	500,000	0
2,750	07/10/24	S SELL	9467	100.0000	0	2,750	2,750	0
14,048	07/11/24	S SELL	9472	100.0000	0	14,048	14,048	0
56,415	07/12/24	S SELL	9474	100.0000	0	56,415	56,415	0
862	07/17/24	S SELL	9476	100.0000	0	862	862	0
268	07/18/24	S SELL	9477	100.0000	0	268	268	0
19,604	07/19/24	S SELL	9479	100.0000	0	19,604	19,604	0
107,360	07/22/24	S SELL	9482	100.0000	0	107,360	107,360	0
7,515	07/24/24	S SELL	9484	100.0000	0	7,515	7,515	0
30,742	07/25/24	S SELL	9486	100.0000	0	30,742	30,742	0
4,365	07/26/24	S SELL	9488	100.0000	0	4,365	4,365	0
67,286	07/31/24	S SELL	9493	100.0000	0	67,286	67,286	0
45,358	08/01/24	B BUY	9517	100.0000	0	45,358	45,358	0
34,045	08/02/24	S SELL	9529	100.0000	0	34,045	34,045	0

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET		BASED ON MARKET VALUE OF		56,798,955	5% VALUE OF	2,839,947
			PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN
			SELLING PRICE				OR (LOSS)
269	08/07/24 S SELL	9534	100.0000	0	269	269	0
107,210	08/08/24 S SELL	9537	100.0000	0	107,210	107,210	0
625	08/12/24 S SELL	9540	100.0000	0	625	625	0
62,724	08/15/24 S SELL	9544	100.0000	0	62,724	62,724	0
317	08/19/24 S SELL	9545	100.0000	0	317	317	0
18,503	08/22/24 S SELL	9548	100.0000	0	18,503	18,503	0
776	08/23/24 B BUY	9551	100.0000	0	776	776	0
214	08/27/24 S SELL	9553	100.0000	0	214	214	0
4,344	08/28/24 S SELL	9555	100.0000	0	4,344	4,344	0
75,301	08/29/24 S SELL	9557	100.0000	0	75,301	75,301	0
74,557	08/30/24 S SELL	9560	100.0000	0	74,557	74,557	0
44,309	09/03/24 B BUY	9584	100.0000	0	44,309	44,309	0
124,845	09/05/24 S SELL	9595	100.0000	0	124,845	124,845	0
30,610	09/06/24 S SELL	9600	100.0000	0	30,610	30,610	0
87,461	09/11/24 S SELL	9602	100.0000	0	87,461	87,461	0
7,943	09/12/24 S SELL	9608	100.0000	0	7,943	7,943	0
89,274	09/20/24 S SELL	9615	100.0000	0	89,274	89,274	0
35,331	09/27/24 S SELL	9619	100.0000	0	35,331	35,331	0
180,771	09/30/24 B BUY	9620	100.0000	0	180,771	180,771	0
-----			-----		-----		-----
4,763,822	25	TOTAL BUYS		0	4,763,822	4,763,822	0
4,635,067	132	TOTAL SELLS		0	4,635,067	4,635,067	0
-----			-----		-----		-----
9,398,889		SECURITY TOTAL		0	9,398,889	9,398,889	0
592905509 METROPOLITAN WEST TOTAL RETURN BOND FUND OPEN-END							
FUND USD							
BROKER 0919423 SGN NSCC ELIGIBLE BROKER							
19,533	10/31/23 B BUY	8935	8.4400	0	164,855	164,855	0
19,449	11/30/23 B BUY	9001	8.8400	0	171,929	171,929	0
18,861	12/29/23 B BUY	9063	9.1900	0	173,334	173,334	0
18,676	01/31/24 B BUY	9133	9.1500	0	170,886	170,886	0
55,494	02/09/24 S SELL	9148	9.0100	0	591,548	500,000	(91,548)
16,512	02/29/24 B BUY	9201	8.9700	0	148,110	148,110	0
16,207	03/28/24 B BUY	9266	9.0200	0	146,183	146,183	0
18,852	04/30/24 B BUY	9332	8.7200	0	164,392	164,392	0
18,260	05/31/24 B BUY	9397	8.8500	0	161,605	161,605	0
18,954	06/28/24 B BUY	9459	8.9200	0	169,066	169,066	0
55,617	07/08/24 S SELL	9466	8.9900	0	591,164	500,000	(91,164)
19,722	07/31/24 B BUY	9526	9.1200	0	179,865	179,865	0
17,673	08/30/24 B BUY	9593	9.2400	0	163,301	163,301	0
18,206	09/30/24 B BUY	9657	9.3300	0	169,860	169,860	0
-----			-----		-----		-----
220,905	12	TOTAL BUYS		0	1,983,386	1,983,386	0
111,111	2	TOTAL SELLS		0	1,182,712	1,000,000	(182,712)
-----			-----		-----		-----
332,016		SECURITY TOTAL		0	3,166,098	2,983,386	(182,712)

The accompanying notes are an integral part of these schedules.

This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.

EFAST Specific Attachments

Form/Schedule	Item #	Description
5500 Sch H	Line 4i	Schedule of Assets (Held at End of Year)

NOTE: The above attachment is located at
5500 Sch H Part III Accountants Opinion

EFAST Specific Attachments

Form/Schedule	Item #	Description
5500 Sch H	Line 3	Financial statements used in formulating the IQPA's opinion

NOTE: The above attachment is located at
5500 Sch H Part III Accountants Opinion

EFAST Specific Attachments

Form/Schedule	Item #	Description
5500 Sch H	Line 4j	5% Transaction Schedule - Schedule of Reportable Transactions

NOTE: The above attachment is located at

5500 Sch H	Part III	Accountants Opinion
------------	----------	---------------------