

Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan...

Part II Basic Plan Information—enter all requested information

1a Name of plan: NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR NON-COLLECTIVELY BARGAINED EMPLOYEES
1b Three-digit plan number (PN): 519
1c Effective date of plan: 05/27/1993
2a Plan sponsor's name (employer, if for a single-employer plan): NATIONAL FUEL GAS COMPANY
2b Employer Identification Number (EIN): 13-1086010
2c Plan Sponsor's telephone number: 716-857-7663
2d Business code (see instructions): 551112

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

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

<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>5 150</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 153</p> <p>6c</p> <p>6d 153</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> 2 </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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

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

<p>A Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR NON-COLLECTIVELY BARGAINED EMPLOYEES</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>519</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY</p>	<p>D Employer Identification Number (EIN) 13-1086010</p>	

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	35	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.

<p>(a) Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p>(b) Total amount of fees paid</p> <p style="text-align: center;">0</p>
---	--

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	83800
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. ▶

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

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

<p>A Name of plan NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR NON-COLLECTIVELY BARGAINED EMPLOYEES</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>519</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY</p>	<p>D Employer Identification Number (EIN) 13-1086010</p>	

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	152	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.

<p>(a) Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p>(b) Total amount of fees paid</p> <p style="text-align: center;">0</p>
---	--

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)	
(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)	
	(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		69859
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 DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) ▶	519
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	79922	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	6486	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)

JPMORGAN 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 62 50 72	TRUSTEE	1900	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	11490	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"/>

(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.	<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 <u>NATIONAL FUEL GAS DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR NON-COLLECTIVELY BARGAINED EMPLOYEES</u>	B Three-digit plan number (PN)	<u>519</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>4597998</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<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 DISTRIBUTION CORP. - PA DIVISION VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ►</td> <td style="width:20%; text-align: center;">519</td> </tr> </table>	B Three-digit plan number (PN) ►	519
B Three-digit plan number (PN) ►	519		
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 13-1086010</td> </tr> </table>	D Employer Identification Number (EIN) 13-1086010	
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	57581	62290
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	445211	7443
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)	4151555	4597998
(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)	17609401	18772853
(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	22263748	23440584
Liabilities			
g Benefit claims payable	1g	153243	183863
h Operating payables	1h	13697	14339
i Acquisition indebtedness	1i		
j Other liabilities	1j	-1095153	-880653
k Total liabilities (add all amounts in lines 1g through 1j)	1k	-928213	-682451
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	23191961	24123035

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)	300054	
(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)		300054
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	159	
(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)		159
(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)	810157	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		810157
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		1226443
(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)		1262383
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3599196

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)	1891504	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1891504
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)	94480	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	4079	
(5) Investment advisory and investment management fees.....	2i(5)	18865	
(6) Bank or trust company trustee/custodial fees.....	2i(6)	1900	
(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)		
(11) Other expenses.....	2i(11)	654500	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		776618
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2668122

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		931074
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 DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION
VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES
FINANCIAL STATEMENTS AND SCHEDULES
SEPTEMBER 30, 2024 AND 2023

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-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 - 15
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 Distribution Corporation Pennsylvania Division
Voluntary Employees' Beneficiary Association
for Non-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 Distribution Corporation Pennsylvania Division Voluntary Employees' Beneficiary Association for Non-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 DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	September 30,	
	2024	2023
<u>Assets</u>		
Investments at fair value:		
Collective trust funds	\$ 4,597,998	\$ 4,151,555
Registered investment companies	16,947,252	16,404,870
Cash and cash equivalents	1,825,601	1,204,531
Total investments	23,370,851	21,760,956
Net assets held in National Fuel Gas Company Retirement Plan - restricted for 401(h) account (Notes 2, 7 and 9)	20,384,366	17,850,704
Prepaid federal income taxes	230,701	176,935
Deferred income taxes	649,952	1,058,218
Noninterest-bearing cash	62,290	57,581
Receivable from broker	—	440,000
Interest and dividends receivable	7,443	5,211
Total assets	44,705,603	41,349,605
<u>Liabilities</u>		
Accounts payable	14,339	13,697
Payable to broker	—	140,000
Total liabilities	14,339	153,697
Net assets available for benefits	\$ 44,691,264	\$ 41,195,908

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-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	\$ 300,054	\$ 279,193
Total contributions	<u>300,054</u>	<u>279,193</u>
Investment income:		
Interest and dividend income	811,567	715,693
Net appreciation in fair value of investments	<u>2,487,575</u>	<u>479,666</u>
Total investment income	3,299,142	1,195,359
Net increase in 401(h) account (Note 7)	<u>2,533,662</u>	<u>62,559</u>
Total additions	<u>6,132,858</u>	<u>1,537,111</u>
<u>Deductions</u>		
Benefit payments (excludes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	1,860,884	1,847,923
Administrative expenses	122,118	124,630
Federal income tax expense	<u>654,500</u>	<u>232,278</u>
Total deductions	<u>2,637,502</u>	<u>2,204,831</u>
Net increase (decrease) during the year	<u>3,495,356</u>	<u>(667,720)</u>
Net assets available for benefits:		
Beginning of year	<u>41,195,908</u>	<u>41,863,628</u>
End of year	<u>\$ 44,691,264</u>	<u>\$ 41,195,908</u>

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-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	\$ 183,863	\$ 153,243
Post-retirement benefit obligations, net of amounts currently payable:		
Retired participants	23,761,890	19,292,955
Active employees fully eligible for benefits	4,413,528	4,075,570
Active employees not fully eligible for benefits	701,718	650,237
	28,877,136	24,018,762
Plan's total benefit obligations	\$ 29,060,999	\$ 24,172,005

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN PLAN'S BENEFIT OBLIGATIONS

	<u>For the Years Ended September 30,</u>	
	<u>2024</u>	<u>2023</u>
Amounts currently payable:		
Balance at beginning of year	\$ 153,243	\$ 186,601
Claims reported and approved for payment, including benefits reclassified from benefit obligations	1,891,504	1,814,565
Claims paid	<u>(1,860,884)</u>	<u>(1,847,923)</u>
Balance at end of year	183,863	153,243
Post-retirement benefit obligations, net of amounts currently payable:		
Balance at beginning of year	24,018,762	25,631,468
Change during the year attributable to:		
Benefits accumulated and actuarial experience	349,337	(704,722)
Increase for interest due to decrease in the discount period	1,376,629	1,355,242
Changes in actuarial assumptions	4,723,858	(727,854)
Benefit payments, net of participant co-payments (includes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	<u>(1,591,450)</u>	<u>(1,535,372)</u>
Total increase (decrease) in post-retirement benefit obligations	4,858,374	(1,612,706)
Balance at end of year	<u>28,877,136</u>	<u>24,018,762</u>
Plan's total benefit obligations at end of year	<u>\$ 29,060,999</u>	<u>\$ 24,172,005</u>

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS DISTRIBUTION CORPORATION
PENNSYLVANIA DIVISION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the National Fuel Gas Distribution Corporation - Pennsylvania Division Voluntary Employees' Beneficiary Association for Non-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 non-collectively bargained employees of National Fuel Gas Distribution Corporation – Pennsylvania Division (Distribution) who are eligible under the Plan. 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).

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, Distribution'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 non-collectively bargained employees of Distribution who were hired before January 1, 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 non-collectively bargained employees of Distribution, who were hired before January 1, 2003, and 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 as determined by the Company. 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 9 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.

Income Taxes:

The Plan uses the asset and liability method to account for unrelated business income taxes (UBIT). This method requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of temporary differences between the carrying amounts and the tax basis of assets and liabilities. A valuation allowance is provided on deferred tax assets if it is determined that it is more likely than not that the asset will not be realized. The Plan reports a liability or reduction of deferred tax assets for unrecognized tax benefits resulting from uncertain tax positions taken or expected to be taken in a tax return.

Regulations have been issued by the United States Treasury Department and the IRS (TD 9886) clarifying that VEBAs cannot exclude income spent before the end of the year on benefit payments. This provision was effective for the tax year beginning October 1, 2020.

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.

401(h) Account:

Effective July 1, 2001, the National Fuel Gas Company Retirement Plan was amended to include a medical-benefit component in addition to normal retirement benefits to fund a portion of the post-retirement obligations for retirees and their beneficiaries in accordance with Section 401(h) of the Internal Revenue Code (IRC). A separate account has been established and maintained in the National Fuel Gas Company Retirement Plan for such contributions. In accordance with IRC Section 401(h), the Plan's investments in the 401(h) account may not be used for, or diverted to, any purpose other than providing health benefits for retirees and their beneficiaries. The related obligations for health benefits are not included in the National Fuel Gas Company Retirement Plan obligations in the statement of accumulated plan benefits but are reported as obligations in the financial statements of the National Fuel Gas Distribution Corporation Pennsylvania Division Voluntary Employees' Beneficiary Association for Non-Collectively Bargained Employees.

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 Distribution, 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 Obligation by \$2,723,560. The effect of the discount rate change in 2023 was to decrease the Post-retirement Benefit Obligation by \$1,028,933.

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 \$2,005,351 and \$331,775, 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 \$2,917,540 and \$2,306,559, 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 \$2,512,107 and \$1,996,301, 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 \$5,053. 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 \$30,696.

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 - INCOME TAXES

The Company has received a determination letter from the Internal Revenue Service dated June 10, 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. The Plan's investment income may be subject to unrelated business income tax under certain circumstances (see Note 2).

The provision expense for unrelated business income taxes for the years ended September 30, 2024 and 2023, consists of the following:

	<u>2024</u>	<u>2023</u>
Deferred tax expense (benefit)	\$ 408,266	\$ (98,546)
Current tax expense	<u>246,234</u>	<u>330,824</u>
Total tax expense	<u>\$ 654,500</u>	<u>\$ 232,278</u>

Deferred income taxes result principally from temporary differences between the accounting and tax basis of investments.

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 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 (excluding interest related to tax refunds), receivable from broker, payable to broker, interest and dividend income and net appreciation (depreciation) in fair value of investments. In addition, these various items which are also included in the Net Assets Held in the National Fuel Gas Company Retirement Plan Restricted for 401(h) account and the net increase in 401(h) account as of September 30, 2024 and 2023 and for the years then ended, were also certified or derived from information certified by the Plan Trustee as complete and accurate. 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 - 401(h) ACCOUNT

A portion of the Plan's obligations are funded through contributions to the National Fuel Gas Company Retirement Plan in accordance with Internal Revenue Code Section 401(h). The following table presents the components of the net assets available for such obligations as of September 30, 2024 and 2023 and the related changes in net assets available for the years then ended.

**Net Assets Available for Post-Retirement
Health and Welfare Benefits in 401(h) Account**

	2024	2023
Investments at fair value:		
Equities	\$ 1,710,564	\$ 1,532,174
Fixed income	15,493,337	12,901,978
Real estate	2,454,890	2,574,978
Cash and cash equivalents	601,278	718,471
Total investments	20,260,069	17,727,601
Income receivable	124,297	123,103
Net assets available for benefits	\$ 20,384,366	\$ 17,850,704

Changes in Net Assets in 401(h) Account

	2024	2023
Investment income:		
Dividend and interest income	\$ 890,276	\$ 788,778
Net appreciation (depreciation) in fair value of investments	1,713,303	(666,815)
Total investment income	2,603,579	121,963
Administrative expenses	(69,917)	(59,404)
Net increase in net assets available for benefits	\$ 2,533,662	\$ 62,559

NOTE 8 - 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	\$ 44,691,264	\$ 41,195,908
Claims payable	(183,863)	(153,243)
Net assets held in defined benefit plan 401(h) account	(20,384,366)	(17,850,704)
Net assets available for benefits per Form 5500	\$ 24,123,035	\$ 23,191,961

The following is a reconciliation of the total additions per the financial statements to the Form 5500.

	For the Year Ended September 30, 2024
Total additions per the financial statements	\$ 6,132,858
Net increase in 401(h) account	(2,533,662)
Total income per Form 5500	\$ 3,599,196

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	\$ 1,860,884
Claims payable at end of year	183,863
Claims payable beginning of year	(153,243)
Benefits paid per Form 5500	<u>\$ 1,891,504</u>

NOTE 9 - 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
<u>VEBA Investments</u>					
Collective Trust Funds -					
Global Equities	\$ —	\$ —	\$ —	\$ 4,597,998	\$ 4,597,998
Registered Investment Companies –					
Primarily Fixed Income	16,947,252	—	—	—	16,947,252
Cash and Cash Equivalents	—	—	—	1,825,601	1,825,601
Total VEBA Investments	16,947,252	—	—	6,423,599	23,370,851
<u>401(h) Investments (see Note 7)</u>					
Domestic Equities	852,469	—	—	—	852,469
International & Global Equities	—	—	—	858,095	858,095
Fixed Income-Domestic Corporate & Government Bonds, Mortgages, Exchange Traded Funds and Common Collective Trusts	—	14,219,893	—	1,080,738	15,300,631
Fixed Income-International & Global Corporate Bonds and Common Collective Trusts	—	192,706	—	—	192,706
Real Estate	—	—	—	2,454,890	2,454,890
Cash and Cash Equivalents	—	—	—	601,278	601,278
Total 401(h) Investments	852,469	14,412,599	—	4,995,001	20,260,069
Total VEBA and 401(h) Investments	<u>\$ 17,799,721</u>	<u>\$ 14,412,599</u>	<u>\$ —</u>	<u>\$ 11,418,600</u>	<u>\$ 43,630,920</u>

Assets at fair value as of September 30, 2023					
	Level 1	Level 2	Level 3	Measured at NAV ⁽¹⁾	Total
<u>VEBA Investments</u>					
Collective Trust Funds -					
Global Equities	\$ —	\$ —	\$ —	\$ 4,151,555	\$ 4,151,555
Registered Investment Companies –					
Primarily Fixed Income	16,404,870	—	—	—	16,404,870
Cash and Cash Equivalents	—	—	—	1,204,531	1,204,531
Total VEBA Investments	16,404,870	—	—	5,356,086	21,760,956
<u>401(h) Investments (see Note 7)</u>					
Domestic Equities	781,921	—	—	—	781,921
International & Global Equities	—	—	—	750,253	750,253
Fixed Income-Domestic Corporate & Government Bonds, Mortgages, Exchange Traded Funds and Common Collective Trusts	—	11,569,487	—	1,170,799	12,740,286
Fixed Income-International & Global Corporate Bonds and Common Collective Trusts	—	161,692	—	—	161,692
Real Estate	—	—	—	2,574,978	2,574,978
Cash and Cash Equivalents	—	—	—	718,471	718,471
Total 401(h) Investments	781,921	11,731,179	—	5,214,501	17,727,601
Total VEBA and 401(h) Investments	\$ 17,186,791	\$ 11,731,179	\$ —	\$ 10,570,587	\$ 39,488,557

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

VEBA Investments:

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.

401(h) Account Investments (see Note 7):

Equities: Level 1 equities consist of individual publicly traded stocks (mostly common). These are valued using quoted market values as of the end of the year. In addition, there are equity investments in collective trusts. The collective trusts are carried at the net asset value of funds. The net asset values of the 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. The 401(h) account did not have any Level 2 or 3 equities at September 30, 2024 or September 30, 2023.

Fixed Income: Level 1 fixed income securities consist of exchange-traded bond funds valued using quoted market values as of the end of the year. Level 2 fixed income securities consist primarily of corporate bonds, collateralized mortgage obligations / mortgage backed securities, guaranteed investment contracts and asset backed securities. In addition, there are fixed income investments held in collective trusts, which are carried at the net asset value of funds. The net asset values of the 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 corporate/government bond/notes 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. The 401(h) account did not have any Level 3 fixed income securities at September 30, 2024 or September 30, 2023.

Real Estate: There are real estate investments held in collective trust funds, which are carried at the net asset value of funds. The net asset values of the funds are determined by the issuer based on the fair value of underlying investments as determined by independent appraisal firms. The time required for redemption varies by investment and there are no unfunded commitments.

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.

The equity collective trusts mentioned above include actively and passively managed portfolios. The fixed income collective trusts mentioned above are actively managed portfolios. The real estate collective trusts mentioned above are actively managed portfolios. Risks are diversified across various market sectors, market capitalization, and countries (in the case of international trusts) in order to seek growth (equity collective trusts), stable return without limiting upside growth (fixed income), and a high level of current income with moderate appreciation potential (real estate).

Management of the Company meet, at a minimum, every quarter, to review the performance of VEBA investments and National Fuel Gas Company Retirement Plan investments (which include the 401(h) account).

The preceding methods 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 10 - 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.

BASE CURRENCY: USD

AS OF SEPTEMBER 30, 2024

IDENTITY OF ISSUE, BORROWER, LESSOR	DESCRIPTION OF INVESTMENT SHARES / PAR	COST	CURRENT VALUE
NONINTEREST-BEARING CASH			

CASH	CASH	62,291	62,291
	62,290.870		
TOTAL NONINTEREST-BEARING CASH		62,291	62,291
		-----	-----
GENERAL INVESTMENTS			

VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS			

AAV9933Z9 BLACKROCK INSTITUTIONAL TRUST COMPANY, N	EQUITY INDEX FUND B 99,499.980	2,545,911	4,597,998
TOTAL VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS		2,545,911	4,597,998
VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES			

*46699A9A6 JPMORGAN US GOVT MMKT FUND CAPITAL SHARE	MONTHLY VARIABLE 12/31/2049 1,825,600.530	1,825,601	1,825,601
592905509 METROPOLITAN WEST TOTAL RETURN BOND FUND	FUND USD 1,816,425.750	19,550,596	16,947,252
TOTAL VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES		21,376,196	18,772,853
TOTAL GENERAL INVESTMENTS		23,922,107	23,370,851
		-----	-----
		-----	-----

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

EIN 13-1086010
 PN519

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.

BASE CURRENCY: USD

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET PURCHASE PRICE	VALUE OF EXPENSES	22,123,748 COST OF ASSET	5% VALUE OF CURRENT VALUE	1,106,187 NET GAIN OR (LOSS)	
* 46699A9A6	JPMORGAN US GOVT MMT FUND CAPITAL SHARES - FUND						
	MONTHLY VARIABLE 12/31/2049						
BROKER 0800003	MEMO-MASTER NOTES/POOLED FUNDS						
	2,444 10/02/23 B BUY	4374	100.0000	0	2,444	2,444	0
	326,034 10/02/23 B BUY	5128	100.0000	0	326,034	326,034	0
	1 10/03/23 B BUY	4375	100.0000	0	1	1	0
	55,596 10/03/23 B BUY	5133	100.0000	0	55,596	55,596	0
	308 10/04/23 S SELL	5134	100.0000	0	308	308	0
	492,140 10/05/23 B BUY	4376	100.0000	0	492,140	492,140	0
	500,000 10/05/23 S SELL	5136	100.0000	0	500,000	500,000	0
	9,934 10/06/23 S SELL	4380	100.0000	0	9,934	9,934	0
	64,202 10/11/23 S SELL	4384	100.0000	0	64,202	64,202	0
	194 10/12/23 S SELL	5139	100.0000	0	194	194	0
	9,154 10/17/23 S SELL	4387	100.0000	0	9,154	9,154	0
	15 10/17/23 S SELL	5140	100.0000	0	15	15	0
	4,172 10/18/23 S SELL	5142	100.0000	0	4,172	4,172	0
	105,269 10/19/23 S SELL	4390	100.0000	0	105,269	105,269	0
	349 10/19/23 S SELL	5144	100.0000	0	349	349	0
	5,985 10/23/23 S SELL	4392	100.0000	0	5,985	5,985	0
	393 10/23/23 S SELL	5146	100.0000	0	393	393	0
	140 10/24/23 S SELL	5147	100.0000	0	140	140	0
	7,000 10/25/23 S SELL	4394	100.0000	0	7,000	7,000	0
	10,163 10/26/23 S SELL	4396	100.0000	0	10,163	10,163	0
	604 10/26/23 B BUY	5149	100.0000	0	604	604	0
	8,198 10/31/23 S SELL	4398	100.0000	0	8,198	8,198	0
	3,438 11/01/23 B BUY	4422	100.0000	0	3,438	3,438	0
	26,300 11/01/23 B BUY	5177	100.0000	0	26,300	26,300	0
	9,315 11/02/23 S SELL	4424	100.0000	0	9,315	9,315	0
	62,181 11/02/23 B BUY	5182	100.0000	0	62,181	62,181	0
	56,624 11/09/23 S SELL	4427	100.0000	0	56,624	56,624	0
	475 11/10/23 S SELL	5185	100.0000	0	475	475	0
	8,246 11/15/23 S SELL	4430	100.0000	0	8,246	8,246	0
	20,732 11/16/23 S SELL	4433	100.0000	0	20,732	20,732	0
	194 11/16/23 S SELL	5187	100.0000	0	194	194	0
	5,985 11/20/23 S SELL	4435	100.0000	0	5,985	5,985	0
	83,400 11/21/23 S SELL	4437	100.0000	0	83,400	83,400	0
	657 11/22/23 S SELL	5188	100.0000	0	657	657	0
	16,541 11/27/23 S SELL	4439	100.0000	0	16,541	16,541	0
	7,600 11/29/23 S SELL	4441	100.0000	0	7,600	7,600	0
	726 11/29/23 B BUY	5191	100.0000	0	726	726	0
	183,146 11/30/23 B BUY	4442	100.0000	0	183,146	183,146	0
	200,000 11/30/23 S SELL	5194	100.0000	0	200,000	200,000	0
	2,734 12/01/23 B BUY	4468	100.0000	0	2,734	2,734	0
	26,178 12/01/23 B BUY	5218	100.0000	0	26,178	26,178	0
	1 12/04/23 B BUY	4470	100.0000	0	1	1	0
	64,619 12/04/23 B BUY	5223	100.0000	0	64,619	64,619	0
	9,949 12/05/23 S SELL	4473	100.0000	0	9,949	9,949	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.

BASE CURRENCY: USD

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		22,123,748	5% VALUE OF	1,106,187	
		PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)	
		SELLING PRICE					
28,942	12/07/23 S SELL	4476	100.0000	0	28,942	28,942	0
31,853	12/08/23 S SELL	4478	100.0000	0	31,853	31,853	0
43,452	12/15/23 S SELL	4481	100.0000	0	43,452	43,452	0
193	12/15/23 S SELL	5224	100.0000	0	193	193	0
5,985	12/20/23 S SELL	4483	100.0000	0	5,985	5,985	0
32,583	12/21/23 S SELL	4486	100.0000	0	32,583	32,583	0
48	12/26/23 S SELL	4487	100.0000	0	48	48	0
67,891	12/27/23 S SELL	4489	100.0000	0	67,891	67,891	0
31	12/27/23 S SELL	5225	100.0000	0	31	31	0
23,148	12/29/23 S SELL	4492	100.0000	0	23,148	23,148	0
726	12/29/23 B BUY	5227	100.0000	0	726	726	0
2,658	01/02/24 B BUY	4514	100.0000	0	2,658	2,658	0
147,717	01/02/24 B BUY	5252	100.0000	0	147,717	147,717	0
1	01/03/24 B BUY	4515	100.0000	0	1	1	0
27	01/03/24 B BUY	5256	100.0000	0	27	27	0
64,891	01/04/24 B BUY	5258	100.0000	0	64,891	64,891	0
16,050	01/05/24 S SELL	4518	100.0000	0	16,050	16,050	0
9,975	01/09/24 S SELL	4521	100.0000	0	9,975	9,975	0
5	01/10/24 S SELL	5260	100.0000	0	5	5	0
100,000	01/11/24 S SELL	5262	100.0000	0	100,000	100,000	0
107,666	01/12/24 S SELL	4524	100.0000	0	107,666	107,666	0
15,346	01/16/24 S SELL	4526	100.0000	0	15,346	15,346	0
194	01/16/24 S SELL	5263	100.0000	0	194	194	0
329	01/17/24 S SELL	5264	100.0000	0	329	329	0
6,699	01/18/24 S SELL	4529	100.0000	0	6,699	6,699	0
300,000	01/19/24 B BUY	4530	100.0000	0	300,000	300,000	0
300,000	01/19/24 S SELL	5267	100.0000	0	300,000	300,000	0
86,680	01/22/24 S SELL	4534	100.0000	0	86,680	86,680	0
4,249	01/24/24 S SELL	5270	100.0000	0	4,249	4,249	0
12,873	01/25/24 S SELL	4536	100.0000	0	12,873	12,873	0
2,061	01/26/24 S SELL	5272	100.0000	0	2,061	2,061	0
1,174	01/29/24 B BUY	5273	100.0000	0	1,174	1,174	0
7,000	01/30/24 S SELL	4538	100.0000	0	7,000	7,000	0
8,639	01/31/24 S SELL	4540	100.0000	0	8,639	8,639	0
2,020	02/01/24 B BUY	4564	100.0000	0	2,020	2,020	0
27,388	02/01/24 B BUY	5299	100.0000	0	27,388	27,388	0
9,684	02/02/24 S SELL	4567	100.0000	0	9,684	9,684	0
63,767	02/02/24 B BUY	5304	100.0000	0	63,767	63,767	0
65,599	02/07/24 S SELL	4571	100.0000	0	65,599	65,599	0
17,561	02/08/24 S SELL	4573	100.0000	0	17,561	17,561	0
195	02/08/24 S SELL	5306	100.0000	0	195	195	0
599,525	02/12/24 B BUY	5307	100.0000	0	599,525	599,525	0
400,000	02/13/24 B BUY	5309	100.0000	0	400,000	400,000	0
7,000	02/14/24 S SELL	4576	100.0000	0	7,000	7,000	0
46	02/14/24 S SELL	5311	100.0000	0	46	46	0
750,000	02/15/24 B BUY	4577	100.0000	0	750,000	750,000	0
750,000	02/15/24 S SELL	5314	100.0000	0	750,000	750,000	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.

BASE CURRENCY: USD

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		22,123,748	5% VALUE OF	1,106,187	
		PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)	
		SELLING PRICE					
7,693	02/16/24 S SELL	4580	100.0000	0	7,693	7,693	0
16,083	02/22/24 S SELL	4584	100.0000	0	16,083	16,083	0
52,023	02/23/24 S SELL	4586	100.0000	0	52,023	52,023	0
7,389	02/28/24 S SELL	4588	100.0000	0	7,389	7,389	0
630	02/28/24 S SELL	5317	100.0000	0	630	630	0
19,263	02/29/24 S SELL	4591	100.0000	0	19,263	19,263	0
7,209	03/01/24 S SELL	4615	100.0000	0	7,209	7,209	0
27,332	03/01/24 B BUY	5340	100.0000	0	27,332	27,332	0
1	03/04/24 B BUY	4616	100.0000	0	1	1	0
54,261	03/04/24 B BUY	5345	100.0000	0	54,261	54,261	0
18,211	03/07/24 S SELL	4620	100.0000	0	18,211	18,211	0
55,531	03/08/24 S SELL	4622	100.0000	0	55,531	55,531	0
194	03/12/24 S SELL	5348	100.0000	0	194	194	0
7,000	03/13/24 S SELL	4625	100.0000	0	7,000	7,000	0
100,000	03/13/24 S SELL	5349	100.0000	0	100,000	100,000	0
16,536	03/15/24 S SELL	4627	100.0000	0	16,536	16,536	0
47	03/18/24 S SELL	5350	100.0000	0	47	47	0
5,877	03/20/24 S SELL	4629	100.0000	0	5,877	5,877	0
4,539	03/21/24 S SELL	4631	100.0000	0	4,539	4,539	0
60,287	03/22/24 S SELL	4633	100.0000	0	60,287	60,287	0
6,785	03/27/24 S SELL	4635	100.0000	0	6,785	6,785	0
830	03/27/24 B BUY	5354	100.0000	0	830	830	0
48	03/28/24 S SELL	4636	100.0000	0	48	48	0
4,605	04/01/24 S SELL	4660	100.0000	0	4,605	4,605	0
27,756	04/01/24 B BUY	5381	100.0000	0	27,756	27,756	0
262,694	04/02/24 B BUY	5386	100.0000	0	262,694	262,694	0
17,188	04/04/24 S SELL	4663	100.0000	0	17,188	17,188	0
380,000	04/08/24 B BUY	5388	100.0000	0	380,000	380,000	0
120,000	04/09/24 B BUY	5389	100.0000	0	120,000	120,000	0
500,000	04/10/24 B BUY	4666	100.0000	0	500,000	500,000	0
500,000	04/10/24 S SELL	5392	100.0000	0	500,000	500,000	0
93,124	04/11/24 S SELL	4670	100.0000	0	93,124	93,124	0
194	04/12/24 S SELL	5393	100.0000	0	194	194	0
2,370	04/17/24 S SELL	5394	100.0000	0	2,370	2,370	0
12,278	04/18/24 S SELL	4673	100.0000	0	12,278	12,278	0
5,877	04/22/24 S SELL	4675	100.0000	0	5,877	5,877	0
83,264	04/23/24 S SELL	4678	100.0000	0	83,264	83,264	0
4,308	04/24/24 S SELL	5398	100.0000	0	4,308	4,308	0
6,559	04/25/24 S SELL	4680	100.0000	0	6,559	6,559	0
8,800	04/30/24 S SELL	4682	100.0000	0	8,800	8,800	0
926	04/30/24 B BUY	5400	100.0000	0	926	926	0
4,679	05/01/24 B BUY	4706	100.0000	0	4,679	4,679	0
29,235	05/01/24 B BUY	5426	100.0000	0	29,235	29,235	0
58,915	05/02/24 B BUY	5431	100.0000	0	58,915	58,915	0
31,024	05/03/24 S SELL	4710	100.0000	0	31,024	31,024	0
34,181	05/08/24 S SELL	4715	100.0000	0	34,181	34,181	0
10,718	05/09/24 S SELL	4718	100.0000	0	10,718	10,718	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.

BASE CURRENCY: USD

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET		BASED ON MARKET VALUE OF		22,123,748	5% VALUE OF	1,106,187
			PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
		SELLING PRICE					
	475 05/10/24 S SELL	5433	100.0000	0	475	475	0
	193 05/14/24 S SELL	5435	100.0000	0	193	193	0
	10,167 05/16/24 S SELL	4720	100.0000	0	10,167	10,167	0
	5,813 05/21/24 S SELL	4722	100.0000	0	5,813	5,813	0
	48,514 05/22/24 S SELL	4724	100.0000	0	48,514	48,514	0
	7,916 05/23/24 S SELL	4726	100.0000	0	7,916	7,916	0
	48 05/28/24 S SELL	4727	100.0000	0	48	48	0
	18,039 05/30/24 S SELL	4729	100.0000	0	18,039	18,039	0
	8,578 05/31/24 S SELL	4731	100.0000	0	8,578	8,578	0
	885 05/31/24 B BUY	5437	100.0000	0	885	885	0
	4,604 06/03/24 B BUY	4756	100.0000	0	4,604	4,604	0
	29,324 06/03/24 B BUY	5463	100.0000	0	29,324	29,324	0
	57,563 06/04/24 B BUY	5468	100.0000	0	57,563	57,563	0
	90,204 06/07/24 S SELL	4759	100.0000	0	90,204	90,204	0
	10,462 06/10/24 S SELL	4761	100.0000	0	10,462	10,462	0
	6,600 06/12/24 S SELL	4765	100.0000	0	6,600	6,600	0
	31,635 06/13/24 S SELL	4767	100.0000	0	31,635	31,635	0
	100,000 06/13/24 S SELL	5471	100.0000	0	100,000	100,000	0
	4,079 06/18/24 S SELL	4768	100.0000	0	4,079	4,079	0
	195 06/18/24 S SELL	5473	100.0000	0	195	195	0
	82,254 06/20/24 S SELL	4771	100.0000	0	82,254	82,254	0
	5,758 06/25/24 S SELL	4774	100.0000	0	5,758	5,758	0
	1,311 06/26/24 B BUY	5475	100.0000	0	1,311	1,311	0
	3,955 06/27/24 S SELL	4776	100.0000	0	3,955	3,955	0
	8,276 06/28/24 S SELL	4778	100.0000	0	8,276	8,276	0
	3,531 07/01/24 B BUY	4801	100.0000	0	3,531	3,531	0
	29,253 07/01/24 B BUY	5502	100.0000	0	29,253	29,253	0
	297,645 07/02/24 B BUY	5504	100.0000	0	297,645	297,645	0
	28,786 07/08/24 S SELL	4804	100.0000	0	28,786	28,786	0
	2,002 07/10/24 S SELL	5506	100.0000	0	2,002	2,002	0
	8,932 07/11/24 S SELL	4807	100.0000	0	8,932	8,932	0
	555,844 07/12/24 B BUY	4808	100.0000	0	555,844	555,844	0
	600,000 07/12/24 S SELL	5509	100.0000	0	600,000	600,000	0
	313 07/17/24 S SELL	5510	100.0000	0	313	313	0
	192 07/18/24 S SELL	5511	100.0000	0	192	192	0
	11,946 07/19/24 S SELL	4813	100.0000	0	11,946	11,946	0
	83,418 07/22/24 S SELL	4815	100.0000	0	83,418	83,418	0
	15,441 07/25/24 S SELL	4817	100.0000	0	15,441	15,441	0
	5,758 07/26/24 S SELL	4819	100.0000	0	5,758	5,758	0
	15,028 07/31/24 S SELL	4822	100.0000	0	15,028	15,028	0
	3,563 07/31/24 S SELL	5515	100.0000	0	3,563	3,563	0
	4,490 08/01/24 B BUY	4846	100.0000	0	4,490	4,490	0
	28,176 08/01/24 B BUY	5540	100.0000	0	28,176	28,176	0
	28,698 08/02/24 S SELL	4849	100.0000	0	28,698	28,698	0
	64,091 08/02/24 B BUY	5545	100.0000	0	64,091	64,091	0
	191 08/07/24 S SELL	5547	100.0000	0	191	191	0
	41,889 08/08/24 S SELL	4855	100.0000	0	41,889	41,889	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.

BASE CURRENCY: USD

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		22,123,748	5% VALUE OF	1,106,187	
		PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)	
		SELLING PRICE					
	475 08/12/24 S SELL	5548	100.0000	0	475	475	0
	16,545 08/15/24 S SELL	4858	100.0000	0	16,545	16,545	0
	317 08/19/24 S SELL	5549	100.0000	0	317	317	0
	15,644 08/22/24 S SELL	4860	100.0000	0	15,644	15,644	0
	885 08/23/24 B BUY	5552	100.0000	0	885	885	0
	143 08/27/24 S SELL	5554	100.0000	0	143	143	0
	5,508 08/28/24 S SELL	4863	100.0000	0	5,508	5,508	0
	57,216 08/29/24 S SELL	4865	100.0000	0	57,216	57,216	0
	18,459 08/30/24 S SELL	4868	100.0000	0	18,459	18,459	0
	4,542 09/03/24 B BUY	4892	100.0000	0	4,542	4,542	0
	28,311 09/03/24 B BUY	5579	100.0000	0	28,311	28,311	0
	58,152 09/04/24 B BUY	5584	100.0000	0	58,152	58,152	0
	18,290 09/05/24 S SELL	4894	100.0000	0	18,290	18,290	0
	16,890 09/06/24 S SELL	4898	100.0000	0	16,890	16,890	0
	81,181 09/11/24 S SELL	4901	100.0000	0	81,181	81,181	0
	291,090 09/12/24 B BUY	4903	100.0000	0	291,090	291,090	0
	300,190 09/12/24 S SELL	5588	100.0000	0	300,190	300,190	0
	102,434 09/20/24 S SELL	4908	100.0000	0	102,434	102,434	0
	20,827 09/27/24 S SELL	4911	100.0000	0	20,827	20,827	0
	885 09/27/24 B BUY	5593	100.0000	0	885	885	0
	13,632 09/30/24 S SELL	4914	100.0000	0	13,632	13,632	0
	151,895 09/30/24 B BUY	5595	100.0000	0	151,895	151,895	0

	6,685,142	61	TOTAL BUYS	0	6,685,142	6,685,142	0
	6,064,075	146	TOTAL SELLS	0	6,064,075	6,064,075	0

	12,749,217		SECURITY TOTAL	0	12,749,217	12,749,217	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.

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 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 4j	5% Transaction Schedule - Schedule of Reportable Transactions

NOTE: The above attachment is located at

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