

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES
1b	Three-digit plan number (PN) ▶ 520
1c	Effective date of plan 05/27/1993
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) NATIONAL FUEL GAS COMPANY 6363 MAIN STREET, ACCOUNTING DEPT WILLIAMSVILLE, NY 14221-5887
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.

SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2025	ELENA G. MENDEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/10/2025	ELENA G. MENDEL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor VEBA COMMITTEE 6363 MAIN STREET, ACCOUNTING DEPT WILLIAMSVILLE, NY 14221-5887		3b Administrator's EIN 13-1086010	
		3c Administrator's telephone number 716-857-7663	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN	
		4d PN	
5 Total number of participants at the beginning of the plan year		5	193
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested			
		6a(1)	
		6a(2)	
		6b	190
		6c	
		6d	190
		6e	
		6f	
		6g(1)	
		6g(2)	
		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 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			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☐ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) ☐ DCG (Individual Plan Information) – Number Attached _____ (5) ☐ MEP (Multiple-Employer Retirement Plan Information)		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ A (Insurance Information) – Number Attached <u>4</u> (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) 520
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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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	54	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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(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 (2) Dividends and credits..... (3) Interest credited during the year (4) Transferred from separate account..... (5) Other (specify below) ▶ 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 (2) Administration charge made by carrier (3) Transferred to separate account..... (4) Other (specify below) ▶ 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 ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	115680
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) ▶ 520
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010

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

(a) Name of insurance carrier
INDEPENDENT HEALTH

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-1483784	47034	22451-20	6	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	37213
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) ▶ 520
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010

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

(a) Name of insurance carrier
INDEPENDENT HEALTH

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-1080163	95308	22451-11	9	01/01/2023	12/31/2023

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

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

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

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

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

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	25002
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) ▶ 520
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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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	188	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year.....	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year	7b	
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	
d	Total of balance and additions (add lines 7b and 7c(6))	7d	
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	(2) Administration charge made by carrier	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	80311
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

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

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

A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) 520
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).....

No

Yes

☒
- 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

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(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	81031	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	7163	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

CVS CAREMARK

05-0340626

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 50	CLAIMS PROCESSING	5638	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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 50 62 72	TRUSTEE	2000	Yes ☒ No ☐	Yes ☒ No ☐	14752	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024					
A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES			B Three-digit plan number (PN) ▶		520
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY			D Employer Identification Number (EIN) 13-1086010		
Part I Information 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: ACWI EQUITY INDEX FUND B					
b Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPANY, N.A.					
c EIN-PN 20-5260252-001		d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5948058		
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)		
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-P					

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

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

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024		
A Name of plan NATIONAL FUEL GAS SUPPLY CORP. & PENN YORK ENERGY CORP. VOLUNTARY EMPLOYEES' BENEFICIARY ASSOC. FOR NON-COLLECTIVELY BARGAINED EMPLOYEES	B Three-digit plan number (PN) 520	
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONAL FUEL GAS COMPANY	D Employer Identification Number (EIN) 13-1086010	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	73583	78942
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	704805	9022
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)	5344757	5948058
(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)	21962400	23877407
(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	28085545	29913429
Liabilities			
g Benefit claims payable	1g	166329	170479
h Operating payables	1h	13701	15255
i Acquisition indebtedness	1i		
j Other liabilities	1j	-1806608	-1342062
k Total liabilities (add all amounts in lines 1g through 1j)	1k	-1626578	-1156328
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	29712123	31069757

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)	311429	
(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)		311429
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	781	
(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)		781
(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)	1028706	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1028706
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		1583301
(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)		1610275
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4534492

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)	2211349	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2211349
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)	97845	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	4079	
(5) Investment advisory and investment management fees	2i(5)	19247	
(6) Bank or trust company trustee/custodial fees	2i(6)	2000	
(7) Actuarial fees	2i(7)	2114	
(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)	839545	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		965509
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3176858

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1357634
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.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

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

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

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Independent Auditor's Report	
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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 Supply Corporation & Penn-York Energy
Corporation 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 Supply Corporation & Penn-York Energy Corporation 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 SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

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	\$ 5,948,058	\$ 5,344,757
Registered investment companies	21,627,638	20,887,363
Cash and cash equivalents	2,249,769	1,075,037
Total investments	29,825,465	27,307,157
Net assets held in National Fuel Gas Company		
Retirement Plan - restricted for 401(h)		
account (Notes 2, 7 and 9)	16,646,600	14,577,521
Prepaid federal income taxes	420,925	363,928
Deferred income taxes	921,137	1,442,680
Noninterest-bearing cash	78,942	73,583
Receivable from broker	—	700,000
Interest and dividends receivable	9,022	4,805
Total assets	47,902,091	44,469,674
<u>Liabilities</u>		
Accounts payable	15,255	13,701
Total liabilities	15,255	13,701
Net assets available for benefits	<u>\$ 47,886,836</u>	<u>\$ 44,455,973</u>

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Years Ended September 30,	
	2024	2023
<u>Additions</u>		
Contributions:		
Participant co-payments	\$ 311,429	\$ 299,452
Total contributions	311,429	299,452
Investment income:		
Interest and dividend income	1,033,488	913,951
Net appreciation in fair value of investments	3,189,575	596,910
Total investment income	4,223,063	1,510,861
Net increase in 401(h) account (Note 7)	2,069,079	51,087
Total additions	6,603,571	1,861,400
<u>Deductions</u>		
Benefit payments (excludes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	2,207,199	2,184,287
Administrative expenses	125,964	131,005
Federal income tax expense	839,545	297,716
Total deductions	3,172,708	2,613,008
Net increase (decrease) during the year	3,430,863	(751,608)
Net assets available for benefits:		
Beginning of year	44,455,973	45,207,581
End of year	\$ 47,886,836	\$ 44,455,973

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF PLAN'S BENEFIT OBLIGATIONS

	September 30,	
	<u>2024</u>	<u>2023</u>
Amounts currently payable:		
Claims payable, claims incurred but not reported, and premiums due to insurers	<u>\$ 170,479</u>	<u>\$ 166,329</u>
Post-retirement benefit obligations, net of amounts currently payable:		
Retired participants	30,930,378	26,360,770
Active employees fully eligible for benefits	8,257,969	6,439,186
Active employees not fully eligible for benefits	<u>1,507,134</u>	<u>1,572,119</u>
	<u>40,695,481</u>	<u>34,372,075</u>
Plan's total benefit obligations	<u><u>\$ 40,865,960</u></u>	<u><u>\$ 34,538,404</u></u>

The accompanying notes are an integral part of these statements.

NATIONAL FUEL GAS SUPPLY CORPORATION
& PENN-YORK ENERGY CORPORATION

VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION
FOR NON-COLLECTIVELY BARGAINED EMPLOYEES

STATEMENTS OF CHANGES IN PLAN'S BENEFIT OBLIGATIONS

	For the Years Ended September 30,	
	2024	2023
Amounts currently payable:		
Balance at beginning of year	\$ 166,329	\$ 158,856
Claims reported and approved for payment, including benefits reclassified from benefit obligations	2,211,349	2,191,760
Claims paid	(2,207,199)	(2,184,287)
Balance at end of year	170,479	166,329
Post-retirement benefit obligations, net of amounts currently payable:		
Balance at beginning of year	34,372,075	37,251,291
Change during the year attributable to:		
Benefits accumulated and actuarial experience	(569,686)	(1,896,982)
Increase for interest due to decrease in the discount period	1,981,216	1,978,872
Changes in actuarial assumptions	6,811,796	(1,068,798)
Benefit payments, net of participant co-payments (includes changes in claims payable, claims incurred but not reported, and premiums due to insurers)	(1,899,920)	(1,892,308)
Total increase (decrease) in post-retirement benefit	6,323,406	(2,879,216)
Balance at end of year	40,695,481	34,372,075
Plan's total benefit obligations at end of year	<u>\$ 40,865,960</u>	<u>\$ 34,538,404</u>

The accompanying notes are an integral part of these statements.

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

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the National Fuel Gas Supply Corporation and Penn-York Energy Corporation Voluntary Employees' Beneficiary Association for 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 Supply Corporation (Supply) and Penn-York Energy Corporation (Penn-York) 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). Effective July 1, 1994, Penn-York was merged into Supply.

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

Benefits:

The Plan provides post-retirement health (medical, hospitalization, and prescription drug) and life insurance benefits to certain retired non-collectively bargained employees of Supply and Penn-York 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 Supply and Penn-York, 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 Supply Corporation and Penn-York Energy Corporation 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 Supply, not the Plan). Participants contribute to health care cost based on various factors including retirement date.

The weighted average assumed discount rate used in determining the Post-retirement Benefit Obligation at September 30, 2024 and 2023 was 4.98% and 5.99%, respectively. The effect of the discount rate change in 2024 was to increase the Post-retirement Obligation by \$3,979,135. The effect of the discount rate change in 2023 was to decrease the Post-retirement Benefit Obligation by \$1,516,485.

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 \$2,838,212 and \$487,958, respectively. If the health care cost trend rates were increased by 1% in each year, the Post-retirement Benefit Obligation as of October 1, 2024 and 2023 would be increased by \$4,128,775 and \$3,314,853, 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 \$3,554,036 and \$2,868,030, 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 \$5,551. 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 \$40,271.

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:

	2024	2023
Deferred tax expense (benefit)	\$ 521,542	\$ (145,188)
Current tax expense	318,003	442,904
Total tax expense	<u>\$ 839,545</u>	<u>\$ 297,716</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, 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	\$ 1,396,908	\$ 1,251,228
Fixed income	12,652,412	10,536,215
Real estate	2,004,751	2,102,819
Cash and cash equivalents	491,024	586,729
Total investments	16,545,095	14,476,991
Income receivable	101,505	100,530
Net assets available for benefits	<u>\$ 16,646,600</u>	<u>\$ 14,577,521</u>

Changes in Net Assets in 401(h) Account

	2024	2023
Investment income:		
Dividend and interest income	\$ 727,031	\$ 644,144
Net appreciation (depreciation) in fair value of investments	1,399,145	(544,545)
Total investment income	2,126,176	99,599
Administrative expenses	(57,097)	(48,512)
Net increase in net assets available for benefits	<u>\$ 2,069,079</u>	<u>\$ 51,087</u>

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	\$ 47,886,836	\$ 44,455,973
Claims payable	(170,479)	(166,329)
Net assets held in defined benefit plan 401(h) account	(16,646,600)	(14,577,521)
Net assets available for benefits per Form 5500	<u>\$ 31,069,757</u>	<u>\$ 29,712,123</u>

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	\$ 6,603,571
Net increase in 401(h) account	(2,069,079)
Total income per Form 5500	<u>\$ 4,534,492</u>

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

	For the Year Ended September 30, 2024
Benefits paid per the financial statements	\$ 2,207,199
Claims payable at end of year	170,479
Claims payable beginning of year	(166,329)
Benefits paid per Form 5500	<u>\$ 2,211,349</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	\$ —	\$ —	\$ —	\$ 5,948,058	\$ 5,948,058
Registered Investment Companies –					
Primarily Fixed Income	21,627,638	—	—	—	21,627,638
Cash and Cash Equivalents	—	—	—	2,249,769	2,249,769
Total VEBA Investments	21,627,638	—	—	8,197,827	29,825,465
<u>401(h) Investments (see Note 7)</u>					
Domestic Equities	696,157	—	—	—	696,157
International & Global Equities	—	—	—	700,751	700,751
Fixed Income-Domestic Corporate & Government Bonds, Mortgages, Exchange Traded Funds and Common Collective Trusts	—	11,612,472	—	882,569	12,495,041
Fixed Income-International & Global Corporate Bonds and Common Collective Trusts	—	157,371	—	—	157,371
Real Estate	—	—	—	2,004,751	2,004,751
Cash and Cash Equivalents	—	—	—	491,024	491,024
Total 401(h) Investments	696,157	11,769,843	—	4,079,095	16,545,095
Total VEBA and 401(h) Investments	<u>\$ 22,323,795</u>	<u>\$ 11,769,843</u>	<u>\$ —</u>	<u>\$ 12,276,922</u>	<u>\$ 46,370,560</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	\$ —	\$ —	\$ —	\$ 5,344,757	\$ 5,344,757
Registered Investment Companies –					
Primarily Fixed Income	20,887,363	—	—	—	20,887,363
Cash and Cash Equivalents	—	—	—	1,075,037	1,075,037
Total VEBA Investments	20,887,363	—	—	6,419,794	27,307,157
<u>401(h) Investments (see Note 7)</u>					
Domestic Equities	638,545	—	—	—	638,545
International & Global Equities	—	—	—	612,683	612,683
Fixed Income-Domestic Corporate & Government Bonds, Mortgages, Exchange Traded Funds and Common Collective Trusts	—	9,448,056	—	956,116	10,404,172
Fixed Income-International & Global Corporate Bonds and Common Collective Trusts	—	132,043	—	—	132,043
Real Estate	—	—	—	2,102,819	2,102,819
Cash and Cash Equivalents	—	—	—	586,729	586,729
Total 401(h) Investments	638,545	9,580,099	—	4,258,347	14,476,991
Total VEBA and 401(h) Investments	<u>\$ 21,525,908</u>	<u>\$ 9,580,099</u>	<u>\$ —</u>	<u>\$ 10,678,141</u>	<u>\$ 41,784,148</u>

⁽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.

FD491 SCHEDULE H (FORM 5500 - 4I-1) SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR			PAGE 6 C 56950	
			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	78,941.630	78,942	78,942
TOTAL NONINTEREST-BEARING CASH			78,942	78,942
			-----	-----
GENERAL INVESTMENTS ----- -----				
VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS -----				
AAV9931Z1	BLACKROCK INSTITUTIONAL TRUST CO NA OPEN	USD 128,714.900	3,274,945	5,948,058
TOTAL VALUE OF INTEREST IN COMMON/COLLECTIVE TRUSTS			3,274,945	5,948,058
VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES -----				
*46699A9A6	JPMORGAN US GOVT MMKT FUND CAPITAL SHARE	MONTHLY VARIABLE 12/31/2049 2,249,768.800	2,249,769	2,249,769
592905509	METROPOLITAN WEST TOTAL RETURN BOND FUND	FUND USD 2,318,074.840	24,908,741	21,627,638
TOTAL VALUE OF INTEREST IN REGISTERED INVESTMENT COMPANIES			27,158,510	23,877,407
TOTAL GENERAL INVESTMENTS			30,433,455	29,825,465
			-----	-----
			-----	-----
			This schedule was prepared solely from information which has been certified as complete and accurate by JP Morgan Chase, N.A.	
* Party-in-interest			The accompanying notes are an integral part of these schedules.	
JPMorgan Investor Services			J.P.Morgan	

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

EIN 13-1086010
PN520

Appendix A

DESCRIPTION OF ASSET					BASED ON MARKET VALUE OF		28,085,545	5% VALUE OF	1,404,277
IDENTITY OF PARTY INVOLVED					PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN
					SELLING PRICE				OR (LOSS)
* 46699A9A6 JPMORGAN US GOVT MMKT FUND CAPITAL SHARES - FUND									
MONTHLY VARIABLE 12/31/2049									
BROKER 08000003 MEMO-MASTER NOTES/POOLED FUNDS									
2,327	10/02/23	B	BUY	4958	100.0000	0	2,327	2,327	0
725,246	10/02/23	B	BUY	5122	100.0000	0	725,246	725,246	0
1	10/03/23	B	BUY	4959	100.0000	0	1	1	0
71,602	10/03/23	B	BUY	5127	100.0000	0	71,602	71,602	0
151	10/04/23	S	SELL	5128	100.0000	0	151	151	0
542,431	10/05/23	B	BUY	4960	100.0000	0	542,431	542,431	0
550,000	10/05/23	S	SELL	5130	100.0000	0	550,000	550,000	0
9,064	10/06/23	S	SELL	4964	100.0000	0	9,064	9,064	0
82,936	10/11/23	S	SELL	4968	100.0000	0	82,936	82,936	0
189	10/12/23	S	SELL	5133	100.0000	0	189	189	0
11,874	10/17/23	S	SELL	4971	100.0000	0	11,874	11,874	0
15	10/17/23	S	SELL	5134	100.0000	0	15	15	0
4,172	10/18/23	S	SELL	5136	100.0000	0	4,172	4,172	0
87,228	10/19/23	S	SELL	4974	100.0000	0	87,228	87,228	0
454	10/19/23	S	SELL	5138	100.0000	0	454	454	0
6,677	10/23/23	S	SELL	4976	100.0000	0	6,677	6,677	0
420	10/23/23	S	SELL	5140	100.0000	0	420	420	0
140	10/24/23	S	SELL	5141	100.0000	0	140	140	0
8,866	10/25/23	S	SELL	4978	100.0000	0	8,866	8,866	0
28,682	10/26/23	S	SELL	4980	100.0000	0	28,682	28,682	0
1,264	10/26/23	B	BUY	5143	100.0000	0	1,264	1,264	0
5,009	10/27/23	S	SELL	4982	100.0000	0	5,009	5,009	0
9,185	10/30/23	B	BUY	4984	100.0000	0	9,185	9,185	0
12,077	10/31/23	S	SELL	4987	100.0000	0	12,077	12,077	0
3,429	11/01/23	B	BUY	5011	100.0000	0	3,429	3,429	0
26,971	11/01/23	B	BUY	5171	100.0000	0	26,971	26,971	0
5,227	11/02/23	S	SELL	5013	100.0000	0	5,227	5,227	0
79,223	11/02/23	B	BUY	5175	100.0000	0	79,223	79,223	0
5,009	11/03/23	S	SELL	5015	100.0000	0	5,009	5,009	0
88,254	11/09/23	S	SELL	5018	100.0000	0	88,254	88,254	0
500	11/10/23	S	SELL	5178	100.0000	0	500	500	0
4,362	11/15/23	S	SELL	5021	100.0000	0	4,362	4,362	0
6,686	11/16/23	S	SELL	5024	100.0000	0	6,686	6,686	0
187	11/16/23	S	SELL	5180	100.0000	0	187	187	0
6,677	11/20/23	S	SELL	5026	100.0000	0	6,677	6,677	0
75,935	11/21/23	S	SELL	5028	100.0000	0	75,935	75,935	0
761	11/22/23	S	SELL	5181	100.0000	0	761	761	0
4,569	11/27/23	S	SELL	5030	100.0000	0	4,569	4,569	0
8,866	11/29/23	S	SELL	5032	100.0000	0	8,866	8,866	0
2,009	11/29/23	B	BUY	5184	100.0000	0	2,009	2,009	0
184,030	11/30/23	B	BUY	5033	100.0000	0	184,030	184,030	0
200,000	11/30/23	S	SELL	5187	100.0000	0	200,000	200,000	0
2,650	12/01/23	B	BUY	5059	100.0000	0	2,650	2,650	0
27,061	12/01/23	B	BUY	5211	100.0000	0	27,061	27,061	0

Schedule of Reportable Transactions

PN520

* 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.

FD495					PAGE 8	
SCHEDULE H (FORM 5500 - 4J-3)					C 56950	
SCHEDULE OF REPORTABLE TRANSACTIONS					SEPTEMBER 30, 2023	
SERIES OF TRANSACTIONS IN SAME SECURITY					THROUGH SEPTEMBER 30, 2024	
BASE CURRENCY: USD						

FD495					PAGE 9	
SCHEDULE H (FORM 5500 - 4J-3)					C 56950	
SCHEDULE OF REPORTABLE TRANSACTIONS					SEPTEMBER 30, 2023	
SERIES OF TRANSACTIONS IN SAME SECURITY					THROUGH SEPTEMBER 30, 2024	
BASE CURRENCY: USD						

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

FD495 SCHEDULE H (FORM 5500 - 4J-3) SCHEDULE OF REPORTABLE TRANSACTIONS SERIES OF TRANSACTIONS IN SAME SECURITY				PAGE 11 C 56950 SEPTEMBER 30, 2023 THROUGH SEPTEMBER 30, 2024					
				BASE CURRENCY: USD					
				28,085,545	5% VALUE OF	1,404,277			
DESCRIPTION OF ASSET				VALUE OF	CURRENT VALUE				
IDENTITY OF PARTY INVOLVED				PURCHASE PRICE	COST OF ASSET	NET GAIN			
				SELLING PRICE		OR (LOSS)			
3,206	07/31/24	S	SELL	5499	100.0000	0	3,206	3,206	0
2,851	08/01/24	B	BUY	5451	100.0000	0	2,851	2,851	0
33,092	08/01/24	B	BUY	5524	100.0000	0	33,092	33,092	0
18,641	08/02/24	S	SELL	5454	100.0000	0	18,641	18,641	0
81,791	08/02/24	B	BUY	5528	100.0000	0	81,791	81,791	0
184	08/07/24	S	SELL	5530	100.0000	0	184	184	0
60,570	08/08/24	S	SELL	5460	100.0000	0	60,570	60,570	0
500	08/12/24	S	SELL	5533	100.0000	0	500	500	0
18,672	08/15/24	S	SELL	5464	100.0000	0	18,672	18,672	0
317	08/19/24	S	SELL	5534	100.0000	0	317	317	0
6,585	08/22/24	S	SELL	5466	100.0000	0	6,585	6,585	0
1,242	08/23/24	B	BUY	5537	100.0000	0	1,242	1,242	0
161	08/27/24	S	SELL	5539	100.0000	0	161	161	0
6,708	08/28/24	S	SELL	5469	100.0000	0	6,708	6,708	0
52,438	08/29/24	S	SELL	5471	100.0000	0	52,438	52,438	0
18,100	08/30/24	S	SELL	5474	100.0000	0	18,100	18,100	0
2,594	09/03/24	B	BUY	5498	100.0000	0	2,594	2,594	0
32,941	09/03/24	B	BUY	5564	100.0000	0	32,941	32,941	0
74,212	09/04/24	B	BUY	5568	100.0000	0	74,212	74,212	0
12,585	09/05/24	S	SELL	5500	100.0000	0	12,585	12,585	0
24,370	09/06/24	S	SELL	5505	100.0000	0	24,370	24,370	0
96,908	09/11/24	S	SELL	5508	100.0000	0	96,908	96,908	0
494,544	09/12/24	B	BUY	5510	100.0000	0	494,544	494,544	0
500,186	09/12/24	S	SELL	5572	100.0000	0	500,186	500,186	0
67,896	09/20/24	S	SELL	5515	100.0000	0	67,896	67,896	0
10,790	09/27/24	S	SELL	5518	100.0000	0	10,790	10,790	0
2,598	09/27/24	B	BUY	5574	100.0000	0	2,598	2,598	0
18,499	09/30/24	S	SELL	5521	100.0000	0	18,499	18,499	0
168,767	09/30/24	B	BUY	5576	100.0000	0	168,767	168,767	0
-----				-----		-----		-----	
7,586,546		60	TOTAL BUYS		0	7,586,546	7,586,546		0
6,411,809		154	TOTAL SELLS		0	6,411,809	6,411,809		0
-----				-----		-----		-----	
13,998,355			SECURITY TOTAL		0	13,998,355	13,998,355		0

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
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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
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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
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