

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>AMENDED PENSION PLAN FOR EMPLOYEES OF BATTENFELD GREASE & OIL CORP. OF NEW YORK</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BATTENFELD GREASE & OIL CORPORATION OF NY</u></p> <p><u>P.O. BOX 728 / 1174 ERIE AVENUE</u> <u>N. TONAWANDA, NY 14120</u></p>	<p>1c Effective date of plan <u>12/15/1971</u></p> <p>2b Employer Identification Number (EIN) <u>16-1058430</u></p> <p>2c Plan Sponsor's telephone number <u>716-695-2100</u></p> <p>2d Business code (see instructions) <u>324190</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/22/2025	RONALD URMSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/22/2025	RONALD URMSON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
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	155
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)	50
	6a(2)	51
	6b	58
	6c	40
	6d	149
	6e	12
	6f	161
	6g(1)	
6g(2)		
6h		1
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:
1B

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

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

A Name of plan <u>AMENDED PENSION PLAN FOR EMPLOYEES OF BATTENFELD GREASE & OIL CORP. OF NEW YORK</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BATTENFELD GREASE & OIL CORPORATION OF NY</u>	D Employer Identification Number (EIN) <u>16-1058430</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>11</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>5700007</u>
	b Actuarial value	2b	<u>5700007</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>69</u>	<u>4994361</u>
	b For terminated vested participants	<u>36</u>	<u>584344</u>
	c For active participants	<u>50</u>	<u>1411991</u>
	d Total	<u>155</u>	<u>6990696</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.22 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>105658</u>
	b Expected plan-related expenses	6b	<u>41000</u>
	c Target normal cost	6c	<u>146658</u>

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

SIGN HERE			
	Signature of actuary	<u>06/25/2025</u>	Date
	<u>SEAN M. FITZGERALD</u>	<u>23-05599</u>	Most recent enrollment number
	Type or print name of actuary	<u>716-691-2181</u>	Telephone number (including area code)
	<u>ACTUARIAL CONSULTING SERVICES, INC.</u>		
	Firm name		
	<u>30 BRYANT WOODS NORTH AMHERST, NY 14228</u>		
	Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>3.36</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		124135
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.38</u> %		6678
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		130813
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	79.97 %
15	Adjusted funding target attainment percentage	15	79.97 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	81.41 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
02/14/2024	59926	0					
05/06/2024	59926	0					
08/05/2024	59926	0					
11/12/2024	59926	0					
01/03/2025	54062	0					
03/17/2025	50	0					
Totals ▶			18(b)	293816	18(c)	0	

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

a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	282915

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21	Discount rate:			
a	Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
		<input type="checkbox"/> N/A, full yield curve used		
b	Applicable month (enter code).....	21b	0	
22	Weighted average retirement age	22	65	
23	Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

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

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

Part VIII Minimum Required Contribution For Current Year				
31	Target normal cost and excess assets (see instructions):			
a	Target normal cost (line 6c).....	31a	146658	
b	Excess assets, if applicable, but not greater than line 31a	31b	0	
32	Amortization installments:	Outstanding Balance		Installment
a	Net shortfall amortization installment	1427298	136214	
b	Waiver amortization installment	0	0	
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	282872	
		Carryover balance	Prefunding balance	Total balance
35	Balances elected for use to offset funding requirement			
36	Additional cash requirement (line 34 minus line 35).....	36	282872	
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	282915	
38	Present value of excess contributions for current year (see instructions)			
a	Total (excess, if any, of line 37 over line 36)	38a	43	
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40	Unpaid minimum required contributions for all years	40	0	

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **11/01/2023** and ending **10/31/2024**

A Name of plan AMENDED PENSION PLAN FOR EMPLOYEES OF BATTENFELD GREASE & OIL CORP. OF NEW YORK	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BATTENFELD GREASE & OIL CORPORATION OF NY	D Employer Identification Number (EIN) 16-1058430	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FLORIAN FINANCIAL GROUP, LLC

20-0689103

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	32578	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

ACTUARIAL CONSULTING SERVICES, INC.

16-1186135

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	13175	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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(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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024			
A Name of plan AMENDED PENSION PLAN FOR EMPLOYEES OF BATTENFELD GREASE & OIL CORP. OF NEW YORK	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ▶	001
B Three-digit plan number (PN) ▶	001		
C Plan sponsor's name as shown on line 2a of Form 5500 BATTENFELD GREASE & OIL CORPORATION OF NY	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 16-1058430</td> </tr> </table>	D Employer Identification Number (EIN) 16-1058430	
D Employer Identification Number (EIN) 16-1058430			

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	254170	114038
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	234072	32982
(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)		125264
(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)		
(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)	1756030	1331958
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	3456734	5209198

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	5701006	6813440
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5701006	6813440

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)	293816	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		293816
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	20795	
(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)		20795
(2) Dividends:			
(A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	146446	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		146446
(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)		
(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)		1159792
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1620849

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	462662	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		462662
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	45753	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		45753
j Total expenses. Add all expense amounts in column (b) and enter total	2j		508415

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1112434
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: **DOPKINS & COMPANYY**

(2) EIN: **16-0929175**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 546191.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

A Name of plan <u>AMENDED PENSION PLAN FOR EMPLOYEES OF BATTENFELD GREASE & OIL CORP. OF NEW YORK</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BATTENFELD GREASE & OIL CORPORATION OF NY</u>	D Employer Identification Number (EIN) <u>16-1058430</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>16-1058430</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705220A.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP.
OF NEW YORK**

**Financial Statements and Supplemental Schedules
With Independent Auditor's Report**

October 31, 2024 and 2023

CONTENTS

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES	1 – 3
<hr/>	
FINANCIAL STATEMENTS	
Statements of net assets available for benefits	4
Statements of changes in net assets available for benefits	5
Statements of accumulated plan benefits	6
Statements of changes in accumulated plan benefits	7
Notes to financial statements	8 – 15
<hr/>	
SUPPLEMENTAL SCHEDULES	
Schedule H, Line 4i – Schedule of assets (held at end of year)	16
Schedule H, Line 4j – Schedule of reportable transactions	17

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Amended Pension Plan for Employees of
Battenfeld Grease & Oil Corp. of New York

Opinion

We have audited the financial statements of the Amended Pension Plan for Employees of Battenfeld Grease & Oil Corp. of New York (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits and of accumulated plan benefits as of October 31, 2024 and 2023, the related statements of changes in net assets available for benefits and in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits and accumulated plan benefits of the Plan as of October 31, 2024 and 2023, and the changes in its net assets available for benefits and in accumulated plan benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 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.

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 within one year after the date that the financial statements are issued or 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

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 GAAS 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i – Schedule of assets (held at end of year) as of October 31, 2024, and Schedule H, Line 4j – Schedule of reportable transactions for the year ended October 31, 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 (DOL'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 has been subjected to the 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 GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Dopkins & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

July 10, 2025

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
October 31, 2024 and 2023**

ASSETS	2024	2023
Investments, at fair value:		
Interest-bearing cash	\$ 32,982	\$ 29,103
Mutual funds	1,331,958	1,756,030
Exchange traded funds	5,209,198	3,182,047
Certificates of deposit	125,264	479,658
	<u>6,699,402</u>	<u>5,446,838</u>
Employer contribution receivable	<u>114,038</u>	<u>254,168</u>
Net assets available for benefits	<u>\$ 6,813,440</u>	<u>\$ 5,701,006</u>

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended October 31, 2024 and 2023**

	2024	2023
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,159,792	\$ 9,697
Interest and dividends	<u>167,241</u>	<u>177,607</u>
	1,327,033	187,304
Employer contributions	<u>293,816</u>	<u>380,138</u>
Total additions	<u>1,620,849</u>	<u>567,442</u>
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants and beneficiaries	462,662	462,184
Administrative expenses	<u>45,753</u>	<u>41,210</u>
Total deductions	<u>508,415</u>	<u>503,394</u>
Net increase in net assets available for benefits	1,112,434	64,048
Net assets available for benefits:		
Beginning of year	<u>5,701,006</u>	<u>5,636,958</u>
End of year	<u>\$ 6,813,440</u>	<u>\$ 5,701,006</u>

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

**STATEMENTS OF ACCUMULATED PLAN BENEFITS
October 31, 2024 and 2023**

	2024	2023
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 4,649,456	\$ 4,954,547
Terminated participants	770,441	592,835
Other participants	1,356,876	1,422,180
	<u>6,776,773</u>	<u>6,969,562</u>
Non-vested benefits	<u>195,689</u>	<u>135,236</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 6,972,462</u>	<u>\$ 7,104,798</u>

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

**STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS
Years Ended October 31, 2024 and 2023**

	2024	2023
Actuarial present value of accumulated plan benefits, beginning	\$ 7,104,798	\$ 6,916,454
Increase (decrease) during the year attributable to:		
Increase in interest due to the decrease in the discount period	358,795	359,672
Benefits paid	(462,662)	(462,184)
Changes in assumptions	(169,317)	111,422
Benefits accumulated	120,756	107,048
Net loss	<u>20,092</u>	<u>72,386</u>
Actuarial present value of accumulated plan benefits, ending	<u>\$ 6,972,462</u>	<u>\$ 7,104,798</u>

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following description of the Amended Pension Plan For Employees of Battenfeld Grease & Oil Corp. of New York (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General:

The Plan is a defined benefit plan sponsored by Battenfeld Grease & Oil Corp. of New York (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is administered by the Trustees, who are shareholders of the Company. The Trustees have overall responsibility for the operation and administration of the Plan. The Trustees determine the appropriateness of the Plan's investment offerings and monitor investment performance.

Eligibility:

Employees of the Company are eligible to participate in the Plan on the first day of the Plan year following their completion of six months of service, as defined, and once they have reached the age of 20-½.

Funding policy:

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2024 and 2023, the Company made contributions of \$293,816 and \$380,138, respectively. The Company's contributions for 2024 and 2023 met the minimum funding requirements of ERISA.

Pension benefits:

Upon the later of termination of service or attaining normal retirement age of 65, participants may elect to receive their benefits in the form of an annuity. A deferred retirement benefit is available to the participant who continues in active service with the Company beyond his/her normal retirement date. Minimum required distributions for participants who continue in active service of the Company shall commence no later than January 1 of the calendar year following the later of the calendar year in which the participant attains age 73 or the calendar year in which the participant terminates service, unless the participant is a greater than 5% owner of the Company, in which case minimum required distributions must commence no later than January 1 of the calendar year following the calendar year in which the participant attains age 73, regardless of whether the participant has terminated service.

The amount of a retiree's pension benefit is determined by a formula set forth in the Plan based on the retiree's years of service.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description (Continued)

Pension benefits (continued):

Early retirement benefits are provided for participants who attain age 62 while being an employee and who have completed at least 8 years of service. The early retirement benefit is equal to the normal retirement benefit reduced by 0.5% for each month the early retirement date precedes normal retirement. No reduction of benefit will occur if the participant has at least 30 years of service.

If upon termination, a participant's present value of his/her accrued annual pension benefit is equal to or less than \$1,000, the participant will be paid out the present value of his/her accrued pension benefit in an involuntary single lump sum cash payment.

Death and disability benefits:

Active employees who become permanently disabled are eligible for disability retirement benefits equal to the participant's retirement benefit earned as of the date of the disability. Disability benefits shall continue until the participant's normal retirement date or the participant's death. If an active participant dies, a death benefit is payable to the participant's spouse or other beneficiary in an amount that varies depending on age, length of service and marital status.

Vesting:

A participant who attains age 62 while an employee is fully vested in his/her pension benefit. A participant who is totally and permanently disabled while an eligible employee before his/her retirement and is eligible for and receives a disability benefit under Title II of the Federal Social Security Act is fully vested in his/her pension benefit.

A participant who does not meet any of the aforementioned criteria shall have a vested interest in his/her pension benefit in accordance with the following vesting schedule:

<u>Vesting Service (whole years)</u>	<u>Vesting Percentage</u>
Less than 3	0%
3	20%
4	40%
5	60%
6	80%
7 or more	100%

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description (Continued)

Administrative expenses:

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. The Plan pays for investment advisory and actuarial fees. Investment related expenses are included in net appreciation of fair value of investments.

Note 2. Summary of Significant Accounting Policies

Basis of accounting:

The financial statements have been prepared using the accrual basis of accounting.

Investment valuation and income recognition:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment advisers and custodian. See Note 5 for discussion of fair value measurements.

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

Benefits:

Benefits are recorded when paid.

Use of estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results could differ from those estimates.

Subsequent events:

Subsequent events have been evaluated through July 10, 2025, which is the date the financial statements were available to be issued.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on participants' years of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The method of valuation used to calculate the costs and accumulated benefits of the Plan is the Unit Credit Actuarial Cost Method. The significant actuarial assumptions used in the valuations as of October 31, 2024 and 2023 were: (a) life expectancy of participants (the Pri-2012 tables with general mortality improvement scales MP-2021 were used for both years); (b) retirement age assumptions (normal retirement age of 65 or current age if older); and (c) effective interest rate used to discount the obligation (5.38% for 2024 and 5.22% for 2023). The changes in assumptions on the statements of changes in accumulated plan benefits were related to the change in the effective interest rate in 2024 and 2023.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of November 1, 2024 and 2023. Had the valuations been performed as of October 31, there would be no material differences.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 4. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event that the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its regulations, generally to provide the following benefits in the order indicated:

- a) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- b) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
- c) All other vested benefits (that is, vested benefits not insured by the PBGC).
- d) All nonvested benefits.

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

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

Note 5. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 5. Fair Value Measurements (Continued)

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2024 and 2023.

Interest-bearing cash: Interest-bearing cash is classified as Level 1 as these financial instruments are highly liquid.

Mutual funds: Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Exchange traded funds: Exchange traded funds are traded at quoted prices throughout the day and valued at the end of the day at NAV as determined by the fund based upon the fair value of the underlying investments held by the fund less its liabilities. The exchange traded funds are registered with the SEC and are deemed to be actively traded.

Certificates of deposit: Valued at the net present value of the expected cash flows assuming no unusual market conditions or discount for the creditworthiness of the issuer.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 5. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at October 31, 2024 and 2023:

	2024			Total
	Level 1	Level 2	Level 3	
Interest-bearing cash	\$ 32,982	\$ -	\$ -	\$ 32,982
Mutual funds	1,331,958	-	-	1,331,958
Exchange traded funds	5,209,198	-	-	5,209,198
Certificates of deposit	-	125,264	-	125,264
	<u>\$ 6,574,138</u>	<u>\$ 125,264</u>	<u>\$ -</u>	<u>\$ 6,699,402</u>

	2023			Total
	Level 1	Level 2	Level 3	
Interest-bearing cash	\$ 29,103	\$ -	\$ -	\$ 29,103
Mutual funds	1,756,030	-	-	1,756,030
Exchange traded funds	3,182,047	-	-	3,182,047
Certificates of deposit	-	479,658	-	479,658
	<u>\$ 4,967,180</u>	<u>\$ 479,658</u>	<u>\$ -</u>	<u>\$ 5,446,838</u>

Note 6. Tax Status

The Company has adopted a pre-approved plan document sponsored by Actuarial Consulting Services, Inc. (ACSI) that has received an opinion letter from the Internal Revenue Service (IRS) dated February 28, 2023, stating that the form of the pre-approved plan document was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan Administrator believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

NOTES TO FINANCIAL STATEMENTS

Note 6. Tax Status (Continued)

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to the year ended October 31, 2021.

Note 7. Party-In-Interest Transactions

A party-in-interest is defined under the Department of Labor's regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer, certain participants, and others. Investment advisory and actuarial services are provided to the Plan by Florian Financial Group, LLC and ACSI, respectively. As such, transactions with these service providers qualify as party-in-interest transactions.

The Plan has investments in exchange-traded funds managed by Charles Schwab Investment Management, Inc. and an interest-bearing cash account managed by Charles Schwab Bank, both of which are under common ownership with Charles Schwab & Co., Inc. (Schwab). Schwab is the custodian as defined by the Plan and, therefore, transactions with these assets qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment from the Plan.

Note 8. Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the 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.

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SUPPLEMENTAL SCHEDULES

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
October 31, 2024**

**EIN: 16-1058430
Plan Number: 001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Cash:			
*	Charles Schwab Bank	Interest-Bearing Cash Account	\$ 32,982	\$ 32,982
	Mutual funds:			
	USAA	USAA Intermediate - Term Bond Fund - 32,718 shares	336,236	300,355
	Guggenheim Investments	Macro Opportunities Fund - Institutional Class - 11,629 shares	272,979	287,470
	Guggenheim Investments	Total Return Bond Fund - Institutional Class - 9,968 shares	229,959	236,540
	Metropolitan West	Metropolitan West Unconstrained Bond Fund - Class M - 18,377 shares	210,767	189,655
	American Funds	The Bond Fund of America - Class R5 - 14,642 shares	162,836	165,158
	T. Rowe Price	T. Rowe Price Dynamic Credit - 11,704 shares	103,574	104,279
	American Funds	American Funds New World - 592 shares	45,000	48,501
			<u>1,361,351</u>	<u>1,331,958</u>
	Exchange traded funds:			
	State Street Global Advisors	SPDR S&P Midcap 400 - 829 shares	393,773	468,816
	iShares Russell	iShares Russell 1000 - 1,423 shares	298,903	444,341
	State Street Global Advisors	SPDR S&P 500 - 672 shares	238,383	382,477
	State Street Global Advisors	SPDR Dow Jones Industrial Average - 792 shares	268,744	330,651
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Large-Cap Growth - 12,375 shares	170,608	320,879
	Invesco	Invesco QQQ Trust - 596 shares	175,790	288,550
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Large-Cap Value - 9,443 shares	173,777	250,329
	Vanguard	Vanguard Value - 1,434 shares	206,208	246,802
	Vanguard	Vanguard Midcap - 932 shares	200,653	244,770
*	Charles Schwab Investment Management, Inc.	Schwab Emerging Markets Equity - 7,665 shares	214,399	216,915
	Vanguard	Vanguard Small Cap - 865 shares	198,745	203,902
*	Charles Schwab Investment Management, Inc.	Schwab International Equity - 10,194 shares	174,707	199,095
	Vanguard	Vanguard Intermediate-Term Bond Index Fund - 2,255 shares	179,001	183,465
	Vanguard	Vanguard Total Bond Market Index Fund - 2,485 shares	178,239	181,542
	Vanguard	Vanguard FTSE Developed Markets - 3,079 shares	147,817	154,262
	iShares Russell	iShares Russell Core Dividend - 2,405 shares	135,845	148,992
	Invesco	Invesco S&P 5000 Revenue - 1,488 shares	134,027	144,456
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Large-Cap - 4,565 shares	100,299	102,436
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Small-Cap - 3,993 shares	68,796	101,771
	Vanguard	Vanguard FTSE Emerging Markets - 1,883 shares	100,479	87,691
	Vanguard	Vanguard Russell 1000 Growth - 843 shares	69,910	81,102
	Vanguard	Vanguard Mega Cap Growth - 253 shares	69,782	80,875
	Vanguard	Vanguard S&P 500 - 109 shares	52,739	56,827
	State Street Global Advisors	SPDR Intermediate Term Corporate Bond - 1,570 shares	51,645	51,883
	iShares Russell	iShares Russell 2000 Trust - 227 shares	36,344	49,516
	iShares Russell	iShares ESG Aware MSCI - 1,384 shares	44,432	48,782
	iShares Russell	iShares MSCI Emerging Markets Small-Cap - 764 shares	44,881	46,976
	Vanguard	Vanguard Mega Cap - 170 shares	32,434	34,805
	Vanguard	Vanguard Russell 1000 Blend - 134 shares	32,239	34,563
	WisdomTree	WisdomTree Emerging Markets High Dividend Fund - 425 shares	20,536	21,727
			<u>4,214,135</u>	<u>5,209,198</u>
	Certificates of deposit:			
	Wells Fargo Bank	Certificate of deposit (\$50,000 par value, interest at 5.00%, matures 06/12/25)	50,000	50,237
	Discover Bank	Certificate of deposit (\$50,000 par value, interest at 5.10%, matures 12/12/24)	50,000	50,023
	Wex Bank	Certificate of deposit (\$25,000 par value, interest at 4.90%, matures 11/22/24)	25,000	25,004
			<u>125,000</u>	<u>125,264</u>
			<u>\$ 5,733,468</u>	<u>\$ 6,699,402</u>

* Party named is a party-in-interest.

AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended October 31, 2024

EIN: 16-1058430

Plan Number: 001

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Single Transactions:								
Guggenheim Investments	Total Return Bond Fund - Institutional Class	\$ -	\$ 320,000	\$ -	\$ -	\$ 335,512	\$ 320,000	\$ (15,512)
State Street Global Advisors	SPDR S&P Midcap 400	\$ -	\$ 299,728	\$ -	\$ -	\$ 238,587	\$ 299,728	\$ 61,141
Series of Transactions:								
Charles Schwab Bank *	Interest-Bearing Cash Account	\$ 3,074,407	\$ -	\$ -	\$ -	\$ 3,074,407	\$ 3,074,407	\$ -
		\$ -	\$ 3,070,528	\$ -	\$ -	\$ 3,070,528	\$ 3,070,528	\$ -
DoubleLine	Total Return Bond Fund - Class N	\$ -	\$ 411,383	\$ -	\$ -	\$ 498,284	\$ 411,383	\$ (86,901)
Guggenheim Investments	Total Return Bond Fund - Institutional Class	\$ -	\$ 324,368	\$ -	\$ -	\$ 341,399	\$ 324,368	\$ (17,031)
State Street Global Advisors	SPDR S&P Midcap 400	\$ -	\$ 346,418	\$ -	\$ -	\$ 276,544	\$ 346,418	\$ 69,874

* Party named is a party-in-interest.

EIN: 16-1058430

PIN: 001

Schedule SB, line 32 - Schedule of Amortization Bases

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

Type of Base	Date Established	Remaining Balance <u>11/1/2022</u>	Installment Factor	Remaining Period <u>11/1/2023</u>	Remaining Balance <u>11/1/2023</u>	Installment <u>11/1/2023</u>
Shortfall	11/1/2022	1287126	10.4143	14 years	1,238,729	118,945
Shortfall	11/1/2023	N/A	10.9193	15 years	188,569	17,269
Total					1,427,298	136,214

EIN: 16-1058430

PIN: 001

Schedule SB, line 19 - Discounted Employer Contributions

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

<u>Date</u>	<u>Amount</u>	<u>Contribution Applied</u>	<u>Applicable Effective Interest Rate</u>	<u>Interest Adjusted Contribution</u>
2/14/2024	59,926	2/15/24 Quarterly 2023-2024 General	10.22% 5.22%	59,055
5/6/2024	59,926	5/15/24 Quarterly 2023-2024 General	10.22% 5.22%	58,384
8/5/2024	59,926	8/15/24 Quarterly 2023-2024 General	10.22% 5.22%	57,648
11/12/2024	59,926	11/15/24 Quarterly 2023-2024 General	10.22% 5.22%	56,858
1/3/2025	54,062	2023-2024 General	5.22%	50,924
3/17/2025	<u>50</u>	2023-2024 General	5.22%	46
Totals	293,816			282,915

EIN: 16-1058430

PIN: 001

Schedule SB, line 22 – Description of Weighted Retirement Age

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

Retirement age is weighted with the present value of accrued benefits for all active participants based on the valuation assumptions.

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

SUMMARY OF PLAN PROVISIONS

Plan Year: November 1 to October 31.

Eligible Employees: All Employees except leased employees.

Participation: Eligible employees enter the plan on the first day of the plan year after attaining age 20 1/2 and completing six months of employment.

Vesting Service: One year of service for each plan year during which an employee works at least 1,000 hours (service prior to age 18 is excluded).

Benefit Service: One year of service for each plan year during which an eligible employee works at least 2,000 hours, if an eligible employee works at least 1,000 hours, partial credit equal to hours divided by 2,000 rounded to the nearest hundredth (partial credit for less than 1,000 hours in year of termination).

Normal Retirement Date: First day of month coincident with or next following the later of five years of participation or the participant's 65th birthday.

Normal Retirement Benefit: The annual benefit is \$10,800 (\$8,250 prior to 11/1/96, \$8,400 from 11/1/96 to 10/31/97 and \$9,600 from 11/1/97 to 10/31/99) reduced for less than 15 years of service.

Accrued Benefit: Normal Retirement benefit multiplied by the ratio of accrued benefit service (maximum 30 years) over projected service at normal retirement (maximum 30 years).

Normal Form of Benefit: Ten year certain and life annuity for single participants or an actuarially equivalent joint and 50% survivor annuity for married participants.

Late Retirement Benefit: Greater of benefit provided by normal benefit formula at late retirement date or the actuarial equivalent of participant's normal retirement benefit.

Early Retirement Benefit: A participant age 62 or older who has completed at least eight but less than 30 years of service may retire and receive his accrued benefit, reduced by 0.5% for each month prior to normal retirement age.

Special Early Retirement Benefit: A participant age 62 or older who has completed at least 30 years of service may retire and receive his accrued benefit, unreduced for early payment.

Termination Benefit: Accrued benefit is vested in accordance with the following schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
less than 3	0%
3	20%
4	40%
5	60%
6	80%
7 or more	100%

Disability Benefit: A participant who is eligible for Social Security disability payments receives his accrued benefit payable immediately.

Death Benefit: The spouse of a vested participant, who had been married for at least one year at death, receives the Qualified Pre-retirement Survivor Annuity.

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

▶ **Round off amounts to nearest dollar.**

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

A Name of plan Amended Pension Plan for Employees of Battenfeld Grease & Oil Corp. of New York		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Battenfeld Grease & Oil Corporation of NY		D Employer Identification Number (EIN) 16-1058430	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month 11 Day 01 Year 2023

2 Assets:

a Market value	2a	5,700,007
b Actuarial value	2b	5,700,007

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	69	4,994,361	4,994,361
b For terminated vested participants	36	584,344	584,344
c For active participants	50	1,411,991	1,548,600
d Total	155	6,990,696	7,127,305

4 If the plan is in at-risk status, check the box and complete lines (a) and (b)

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	


5 Effective interest rate **5** 5.22 %

6 Target normal cost

a Present value of current plan year accruals	6a	105,658
b Expected plan-related expenses	6b	41,000
c Target normal cost	6c	146,658

Statement by Enrolled Actuary

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

SIGN HERE		<u>06/25/2025</u>
	Signature of actuary	Date
	Sean M. Fitzgerald	23-05599
	Type or print name of actuary	Most recent enrollment number
Actuarial Consulting Services, Inc.	(716) 691-2181	
Firm name	Telephone number (including area code)	
30 Bryant Woods North		
US Amherst NY 14228		
Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>3.36</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		124,135
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.38</u> % ..		6,678
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		130,813
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	79.97 %
15	Adjusted funding target attainment percentage	15	79.97 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	81.41 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/14/2024	59,926				
05/06/2024	59,926				
08/05/2024	59,926				
11/12/2024	59,926				
01/03/2025	54,062				
03/17/2025	50				
			Totals ▶ 18(b)	293,816	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:			
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	282,915

20 Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c	If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	146,658	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	1,427,298		136,214
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	282,872	
		Carryover balance	Prefunding Balance
35 Balances elected for use to offset funding requirement			Total balance
36 Additional cash requirement (line 34 minus line 35)	36	282,872	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	282,915	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	43	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.	<input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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EIN: 16-1058430

PIN: 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

**AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK**

ACTUARIAL ASSUMPTIONS

Asset Valuation Method: Market Value.

Valuation Date: 11/1/23.

Interest @: Target Normal Cost and Funding Target – Post ARPA – 4.75% for the benefits expected to be paid in the first five years, 5.00% for benefits expected to be paid to the next 15 years and 5.74% for benefits expected to be paid thereafter. Pre ARPA – 4.02% for the benefits expected to be paid in the first five years, 4.73% for benefits expected to be paid in the next 15 years and 4.75% for benefits expected to be paid thereafter.

Premium Funding Target for PBGC Variable Premium – 5.77% for the benefits expected to be paid in the first five years, 6.14% for benefits expected to be paid in the next 15 years and 6.19% for benefits expected to be paid thereafter.

Effective Interest Rate – 5.22%.

Mortality Tables @: IRS 2023 Combined Table Per Notice 2022-22 separately for males and females as permitted under IRC Section 430. Actuarial Present Value of Accumulated Plan Benefits, as found on Page 16 of the report, uses:

Pre-retirement – Pri – 2012, Total Employee Table with generational Mortality Improvement Scale MP-2021, separately for males and females.

Post-retirement – Pri – 2012, Total Healthy Retiree Table with generational Mortality Improvement Scale MP-2021, separately for males and females.

Disability – Pri – 2012 Total Disabled Retiree Table with generational Mortality Improvement Scale MP-2021, separately for males and females.

Note that for page 16 results, last year used similar series tables with generational Mortality Improvement Scale MP-2021.

Termination ^: Illustrative rates shown below.

Disability ^: 100% of UAW male disability rates (illustrative rates shown below).

<u>Illustrative Termination and Disability Rates</u>		
<u>Age</u>	<u>Termination</u>	<u>Disability</u>
25	0.0680	0.0003
30	0.0505	0.0004
35	0.0395	0.0005
40	0.0325	0.0007
45	0.0275	0.0010
50	0.0225	0.0018
55	0.0000	0.0036
60	0.0000	0.0090

Retirement Age ^: Normal retirement age or current age if older.

Percentage Married and Spouse Age Difference ^: 75% of participants are assumed to be married at death and husbands are assumed to be three years older than their wives.

Administrative Expenses ^: Based on previous years actual amount.

Form of Distribution ^: It is assumed that distributions from plan will be made in the form of an annuity.

@ These assumptions are as necessitated by statute, with the exception of the mortality table for the Page 16 result, which when possible are the most recent as provided by the Society of Actuaries. No additional Mortality Improvement Scales were created, so we are still using the MP-2021 table.

^ These assumptions are those that were deemed reasonable at the time this plan was first serviced by our firm. I deem them still to be reasonable as they are ultimately based on the demographics of the plan population along with plan provisions. They are not expected to be changed in the future, barring major plan provisional changes.

PLAN NAME: AMENDED PENSION PLAN FOR EMPLOYEES OF BATTENFELD GREASE & OIL CORP. OF NEW YORK

EIN: 16-1058430

PIN: 001

Schedule SB, line 8c -- Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total Active Count
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	
Under 25	0		1		0		0		0		0		0		0		0		0		1
25 to 29	0		5		0		0		0		0		0		0		0		0		5
30 to 34	0		2		7		0		0		0		0		0		0		0		9
35 to 39	0		2		1		0		0		0		0		0		0		0		3
40 to 44	0		1		2		1		1		0		0		0		0		0		5
45 to 49	0		5		2		2		0		0		0		0		0		0		9
50 to 54	0		0		0		1		0		2		1		0		0		0		4
55 to 59	0		2		0		0		1		0		1		0		0		0		4
60 to 64	1		2		0		0		1		0		0		2		0		0		6
65 to 69	0		0		0		0		1		0		0		2		0		0		3
70 & up	1		0		0		0		0		0		0		0		0		0		1
Total	2		20		12		4		4		2		2		4		0		0		50

AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

October 31, 2024

EIN: 16-1058430

Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Cash:			
*	Charles Schwab Bank	Interest-Bearing Cash Account	\$ 32,982	\$ 32,982
	Mutual funds:			
	USAA	USAA Intermediate - Term Bond Fund - 32,718 shares	336,236	300,355
	Guggenheim Investments	Macro Opportunities Fund - Institutional Class - 11,629 shares	272,979	287,470
	Guggenheim Investments	Total Return Bond Fund - Institutional Class - 9,968 shares	229,959	236,540
	Metropolitan West	Metropolitan West Unconstrained Bond Fund - Class M - 18,377 shares	210,767	189,655
	American Funds	The Bond Fund of America - Class R5 - 14,642 shares	162,836	165,158
	T. Rowe Price	T. Rowe Price Dynamic Credit - 11,704 shares	103,574	104,279
	American Funds	American Funds New World - 592 shares	45,000	48,501
			<u>1,361,351</u>	<u>1,331,958</u>
	Exchange traded funds:			
	State Street Global Advisors	SPDR S&P Midcap 400 - 829 shares	393,773	468,816
	iShares Russell	iShares Russell 1000 - 1,423 shares	298,903	444,341
	State Street Global Advisors	SPDR S&P 500 - 672 shares	238,383	382,477
	State Street Global Advisors	SPDR Dow Jones Industrial Average - 792 shares	268,744	330,651
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Large-Cap Growth - 12,375 shares	170,608	320,879
	Invesco	Invesco QQQ Trust - 596 shares	175,790	288,550
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Large-Cap Value - 9,443 shares	173,777	250,329
	Vanguard	Vanguard Value - 1,434 shares	206,208	246,802
	Vanguard	Vanguard Midcap - 932 shares	200,653	244,770
*	Charles Schwab Investment Management, Inc.	Schwab Emerging Markets Equity - 7,665 shares	214,399	216,915
	Vanguard	Vanguard Small Cap - 865 shares	198,745	203,902
*	Charles Schwab Investment Management, Inc.	Schwab International Equity - 10,194 shares	174,707	199,095
	Vanguard	Vanguard Intermediate-Term Bond Index Fund - 2,255 shares	179,001	183,465
	Vanguard	Vanguard Total Bond Market Index Fund - 2,485 shares	178,239	181,542
	Vanguard	Vanguard FTSE Developed Markets - 3,079 shares	147,817	154,262
	iShares Russell	iShares Russell Core Dividend - 2,405 shares	135,845	148,992
	Invesco	Invesco S&P 5000 Revenue - 1,488 shares	134,027	144,456
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Large-Cap - 4,565 shares	100,299	102,436
*	Charles Schwab Investment Management, Inc.	Schwab U.S. Small-Cap - 3,993 shares	68,796	101,771
	Vanguard	Vanguard FTSE Emerging Markets - 1,883 shares	100,479	87,691
	Vanguard	Vanguard Russell 1000 Growth - 843 shares	69,910	81,102
	Vanguard	Vanguard Mega Cap Growth - 253 shares	69,782	80,875
	Vanguard	Vanguard S&P 500 - 109 shares	52,739	56,827
	State Street Global Advisors	SPDR Intermediate Term Corporate Bond - 1,570 shares	51,645	51,883
	iShares Russell	iShares Russell 2000 Trust - 227 shares	36,344	49,516
	iShares Russell	iShares ESG Aware MSCI - 1,384 shares	44,432	48,782
	iShares Russell	iShares MSCI Emerging Markets Small-Cap - 764 shares	44,881	46,976
	Vanguard	Vanguard Mega Cap - 170 shares	32,434	34,805
	Vanguard	Vanguard Russell 1000 Blend - 134 shares	32,239	34,563
	WisdomTree	WisdomTree Emerging Markets High Dividend Fund - 425 shares	20,536	21,727
			<u>4,214,135</u>	<u>5,209,198</u>
	Certificates of deposit:			
	Wells Fargo Bank	Certificate of deposit (\$50,000 par value, interest at 5.00%, matures 06/12/25)	50,000	50,237
	Discover Bank	Certificate of deposit (\$50,000 par value, interest at 5.10%, matures 12/12/24)	50,000	50,023
	Wex Bank	Certificate of deposit (\$25,000 par value, interest at 4.90%, matures 11/22/24)	25,000	25,004
			<u>125,000</u>	<u>125,264</u>
			<u>\$ 5,733,468</u>	<u>\$ 6,699,402</u>

* Party named is a party-in-interest.

AMENDED PENSION PLAN FOR EMPLOYEES OF
BATTENFELD GREASE & OIL CORP. OF NEW YORK

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
Year Ended October 31, 2024

EIN: 16-1058430
Plan Number: 001

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Single Transactions:								
Guggenheim Investments	Total Return Bond Fund - Institutional Class	\$ -	\$ 320,000	\$ -	\$ -	\$ 335,512	\$ 320,000	\$ (15,512)
State Street Global Advisors	SPDR S&P Midcap 400	\$ -	\$ 299,728	\$ -	\$ -	\$ 238,587	\$ 299,728	\$ 61,141
Series of Transactions:								
Charles Schwab Bank *	Interest-Bearing Cash Account	\$ 3,074,407	\$ -	\$ -	\$ -	\$ 3,074,407	\$ 3,074,407	\$ -
DoubleLine	Total Return Bond Fund - Class N	\$ -	\$ 411,383	\$ -	\$ -	\$ 498,284	\$ 411,383	\$ (86,901)
Guggenheim Investments	Total Return Bond Fund - Institutional Class	\$ -	\$ 324,368	\$ -	\$ -	\$ 341,399	\$ 324,368	\$ (17,031)
State Street Global Advisors	SPDR S&P Midcap 400	\$ -	\$ 346,418	\$ -	\$ -	\$ 276,544	\$ 346,418	\$ 69,874

* Party named is a party-in-interest.