

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**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><b>1a</b> Name of plan <u>MOSBACHER ENERGY COMPANY RETIREMENT PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> 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>MOSBACHER ENERGY COMPANY</u></p> <p><u>712 MAIN STREET, SUITE 2200</u> <u>HOUSTON, TX 77002-3290</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/1978</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>74-1948846</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>713-546-2500</u></p> <p><b>2d</b> Business code (see instructions) <u>211120</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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/09/2025	STEPHEN R. SIEGFRIED
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/08/2025	GERALD I. BENDELE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  RETIREMENT COMMITTEE  712 MAIN STREET, SUITE 2200 HOUSTON, TX 77002-3290	<b>3b</b> Administrator's EIN 74-2007750																				
	<b>3c</b> Administrator's telephone number 713-546-2500																				
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN																				
	<b>4d</b> PN																				
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 107																				
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1"> <tr><td><b>6a(1)</b></td><td>8</td></tr> <tr><td><b>6a(2)</b></td><td>12</td></tr> <tr><td><b>6b</b></td><td>1</td></tr> <tr><td><b>6c</b></td><td>16</td></tr> <tr><td><b>6d</b></td><td>29</td></tr> <tr><td><b>6e</b></td><td>0</td></tr> <tr><td><b>6f</b></td><td>29</td></tr> <tr><td><b>6g(1)</b></td><td></td></tr> <tr><td><b>6g(2)</b></td><td></td></tr> <tr><td><b>6h</b></td><td>0</td></tr> </table>	<b>6a(1)</b>	8	<b>6a(2)</b>	12	<b>6b</b>	1	<b>6c</b>	16	<b>6d</b>	29	<b>6e</b>	0	<b>6f</b>	29	<b>6g(1)</b>		<b>6g(2)</b>		<b>6h</b>	0
<b>6a(1)</b>	8																				
<b>6a(2)</b>	12																				
<b>6b</b>	1																				
<b>6c</b>	16																				
<b>6d</b>	29																				
<b>6e</b>	0																				
<b>6f</b>	29																				
<b>6g(1)</b>																					
<b>6g(2)</b>																					
<b>6h</b>	0																				
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>																				

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

- a Pension Schedules**
- (1)  **R** (Retirement Plan Information)
  - (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
  - (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
  - (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
  - (5)  **MEP** (Multiple-Employer Retirement Plan Information)

- b General Schedules**
- (1)  **H** (Financial Information)
  - (2)  **I** (Financial Information – Small Plan)
  - (3)  **A** (Insurance Information) – Number Attached \_\_\_\_\_
  - (4)  **C** (Service Provider Information)
  - (5)  **D** (DFE/Participating Plan Information)
  - (6)  **G** (Financial Transaction Schedules)

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

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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.

<b>A</b> Name of plan <u>MOSBACHER ENERGY COMPANY RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MOSBACHER ENERGY COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>74-1948846</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

<b>Part I Basic Information</b>			
<b>1</b> Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	<u>14239809</u>	
<b>b</b> Actuarial value .....	<b>2b</b>	<u>14239809</u>	
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>82</u>	<u>12879026</u>	<u>12879026</u>
<b>b</b> For terminated vested participants .....	<u>17</u>	<u>627544</u>	<u>627544</u>
<b>c</b> For active participants .....	<u>8</u>	<u>731039</u>	<u>756554</u>
<b>d</b> Total .....	<u>107</u>	<u>14237609</u>	<u>14263124</u>
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
<b>b</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 .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>	<u>5.10 %</u>	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>73357</u>	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>56959</u>	
<b>c</b> Target normal cost .....	<b>6c</b>	<u>130316</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.

<b>SIGN HERE</b>  Signature of actuary  <u>BRUCE R. NORDSTROM, FSA</u> Type or print name of actuary  <u>MARSH &amp; MCLENNAN AGENCY</u> Firm name  <u>8144 WALNUT HILL LANE, 16TH FLOOR</u> <u>DALLAS, TX 75231</u>  Address of the firm	<u>09/03/2025</u> Date  <u>23-05871</u> Most recent enrollment number  <u>972-770-1600</u> Telephone number (including area code)
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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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	997596
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	462076
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	535520
<b>10</b>	Interest on line 9 using prior year's actual return of <u>13.38</u> % .....	0	71653
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		997700
<b>b(1)</b>	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>5.17</u> % .....		27692
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		61826
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		1087218
<b>d</b>	Portion of (c) to be added to prefunding balance .....		1087218
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	1694391

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	87.95 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	87.95 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.00 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(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		
04/15/2025	150000						
07/15/2025	150000						
09/02/2025	150000						
			<b>Totals ▶</b>	<b>18(b)</b>	450000	<b>18(c)</b>	0

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

<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	417688

**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	

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....			<b>21b</b> 0
<b>22</b> Weighted average retirement age .....			<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....			<b>31a</b> 130316
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b> 0
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	1717706	169384	
<b>b</b> Waiver amortization installment.....	0	0	
<b>33</b> 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 .....			<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			<b>34</b> 299700
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	299700	299700
<b>36</b> Additional cash requirement (line 34 minus line 35) .....			<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....			<b>37</b> 417688
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)			<b>38a</b> 417688
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			<b>38b</b> 299700
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....			<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....			<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>			
<b>41</b> 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			

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>MOSBACHER ENERGY COMPANY RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MOSBACHER ENERGY COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>74-1948846</b>	

**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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**(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)

PRINCIPAL TRUST COMPANY

51-0099493

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	51757	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		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"/>

(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.

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>MOSBACHER ENERGY COMPANY RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MOSBACHER ENERGY COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>74-1948846</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK INTERNATIONAL EQ INDX CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>52-2265229-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>57992</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LARGE CAP GROWTH INDX CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>52-2265232-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>75999</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK LARGE CAP VALUE INDEX CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>52-2265227-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>77162</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK S&amp;P 500 INDEX CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>94-3224211-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>100707</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK S&amp;P MIDCAP INDEX CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>52-2265235-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>66370</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>ALLSPRING CORE BOND CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>94-3222878-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>115425</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>DODGE &amp; COX INTERMEDIATE BOND CIT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL</u>		
<b>c</b> EIN-PN <u>47-6566265-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>115200</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **FEDERATED TOTAL RETURN BOND CIT**

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

<b>c</b> EIN-PN <b>46-6584317-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>115432</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **MULTI-MANAGER SMALL CAP CIT**

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

<b>c</b> EIN-PN <b>45-6648658-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>37650</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **CAUSEWAY INTERNATIONAL VALUE CIT**

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

<b>c</b> EIN-PN <b>47-6375784-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>18583</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **BLACKROCK SHORT TERM INVESTMENT FUN**

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

<b>c</b> EIN-PN <b>41-6292499-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>31404</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>MOSBACHER ENERGY COMPANY RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) <b>▶</b> <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MOSBACHER ENERGY COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>74-1948846</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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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.

Assets	(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b> 0	0
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b> 450000	450000
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b> 7850	873
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b> 0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b> 11580853	811924
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b> 2228024	157416
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	14266727	1420213
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	9533	8338
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	5978	744
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	15511	9082
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	14251216	1411131

**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.

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	450000	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		450000
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1080037
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		1530037

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	975777	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>	13341393	
(3) Other .....	<b>2e(3)</b>	1195	
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		14318365
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	51757	
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		51757
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		14370122

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-12840085
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: FITTS ROBERTS KOLKHORST & CO., P.C.

(2) EIN: 74-1699465

**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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		3000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 553683.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
--	---	---

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>MOSBACHER ENERGY COMPANY RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN)	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MOSBACHER ENERGY COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>74-1948846</b>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	0
---	----------	---

**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): \_\_\_\_\_

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	0
--	----------	---

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

**Financial Statements and  
Independent Auditor's Report**

**Mosbacher Energy Company  
Retirement Plan**

**December 31, 2024 and 2023**

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## INDEPENDENT AUDITOR'S REPORT

Retirement Committee  
Mosbacher Energy Company Retirement Plan

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

We have performed audits of the financial statements of Mosbacher Energy Company Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended, the statements of accumulated plan benefits as of January 1, 2024 and 2023, the related statement of changes in accumulated plan benefits for the periods ended January 1, 2024 and 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of and for the years ended December 31, 2024 and 2023 stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

### *Opinion*

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

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

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with the modified cash basis of accounting 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 could reasonably be expected to influence the economic decisions of users made on the basis of these 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.

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

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

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

#### ***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental schedules of Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

***Emphasis of Matter — Basis of Accounting***

We draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Fitts, Roberts, Kolkhorst & Co., P.C.***

Houston, Texas  
August 26, 2025

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN  
As of December 31,

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments:		
Principal Blackrock Short-Term Investment Fund F	\$ 31,404	\$ 470,177
Allspring Core Bond CIT N	115,425	1,604,123
Principal Blackrock International Equity Index CIT N	57,992	835,452
Principal Blackrock Large Cap Growth Index CIT N	75,999	1,093,207
Principal Blackrock Large Cap Value Index CIT N	77,162	1,112,917
Principal Blackrock S&P Midcap Index CIT N	66,370	970,110
Principal Blackrock S&P 500 Index CIT N	100,707	1,444,288
Principal Causeway International Value CIT N	18,583	283,365
Principal Dodge & Cox Intermediate Bond CIT N	115,200	1,607,519
Principal Federated Total Return Bond CIT N	115,432	1,602,259
Principal Multi Manager Small Cap CI CIT N	37,650	557,435
Acadian Emerging markets Portfolio Class I #1960	11,843	174,174
EuroPacific Growth Fund Class R6 #2616	18,585	272,080
Invesco Oppenheimer Developing Markets Fund Class R6 #7038	11,324	161,091
Metropolitan West Total Return Bond Fund Class I #512	115,664	1,614,701
Total investments	<u>\$ 969,340</u>	<u>\$ 13,802,898</u>
Pending Trades	\$ (744)	\$ -
Accrued interest income	873	7,850
	<u>\$ 969,469</u>	<u>\$ 13,810,748</u>
NET ASSETS AVAILABLE FOR BENEFITS		

*The accompanying notes are an integral part of these financial statements.*

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

For the years ended December 31,

	<u>2024</u>	<u>2023</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,007,585	\$ 1,637,442
Interest	11,137	21,655
Dividends	58,926	78,918
Total investment income	<u>1,077,648</u>	<u>1,738,015</u>
Contributions	<u>450,000</u>	<u>625,000</u>
 TOTAL ADDITIONS	 1,527,648	 2,363,015
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	975,777	1,138,273
Administrative fees	51,757	50,031
TOTAL DEDUCTIONS	<u>1,027,534</u>	<u>1,188,304</u>
 NET APPRECIATION CHANGE	 500,114	 1,174,711
TRANSFERS OUT OF THE PLAN	13,341,393	-
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>13,810,748</u>	<u>12,636,037</u>
END OF YEAR	<u>\$ 969,469</u>	<u>\$ 13,810,748</u>

*The accompanying notes are an integral part of these financial statements.*

STATEMENTS OF ACCUMULATED PLAN BENEFITS  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN  
As of January 1,

	<u>2024</u>	<u>2023</u>
Actuarial present value of accumulated benefits:		
Vested benefits:		
Active participants	\$ 685,934	\$ 1,239,175
Inactive participants with deferred benefits	587,746	438,450
Participants currently receiving benefits	<u>12,317,407</u>	<u>12,159,602</u>
Total vested benefits	13,591,087	13,837,227
Nonvested benefits	<u>23,389</u>	<u>15,851</u>
Total actuarial present value of accumulated benefits	<u>\$ 13,614,476</u>	<u>\$ 13,853,078</u>

*The accompanying notes are an integral part of these financial statements.*

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

For the periods ended January 1, 2024 and 2023

Actuarial present value of accumulated benefits, January 1, 2022	\$ 14,061,849
Increase (decrease) during the year attributable to:	
Benefits accumulated, (gains)/losses, and assumption changes, if any	115,655
Increase for interest due to decrease in the discount period	809,688
Net benefits paid	<u>(1,134,114)</u>
Net (Decrease)	<u>(208,771)</u>
Actuarial present value of accumulated benefits, January 1, 2023	<u>13,853,078</u>
Increase (decrease) during the year attributable to:	
Benefits accumulated, (gains)/losses, and assumption changes, if any	112,453
Increase for interest due to decrease in the discount period	796,751
Net benefits paid	<u>(1,147,806)</u>
Net (Decrease)	<u>(238,602)</u>
Actuarial present value of accumulated benefits, January 1, 2024	<u>\$ 13,614,476</u>

*The accompanying notes are an integral part of these financial statements.*

NOTES TO FINANCIAL STATEMENTS  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

***NOTE A – Description of Plan***

The following description of Mosbacher Energy Company Retirement Plan (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 pension plan established effective January 1, 1998 for the purpose of providing retirement and incidental benefits to the employees of Mosbacher Energy Company (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and subsequent related amendments and revisions. The Plan covers all employees of the Company (except consultants and leased employees). Membership in the Plan begins automatically on January 1 or July 1 following the anniversary of an employee's date of hire in which the employee attains 1,000 hours of service in a twelve-month period.

**Vesting** – Vesting is based on the number of service years that the employee attains 1,000 service hours. A participant is vested 0% with less than five years of service and 100% with five or more years of service.

**Pension Benefits** – Employees who reach normal retirement age of sixty-five and attain five or more years of service are entitled to monthly pension benefits. The employee's monthly benefits equals 1.25% of their average monthly compensation for the five highest compensated service years, as adjusted for Social Security benefits.

Employees may elect to receive their benefits as a life annuity, a life annuity with a term certain, a joint and survivor annuity or a ten year term certain annuity payable monthly from the date of retirement. Per the Plan, employees that elect early retirement between the ages 60 and 64 will automatically receive benefits in the form of a 50% joint and survivor annuity. In addition, employees may elect to begin receiving in-service benefits upon reaching their retirement age.

Upon termination of employment such elected in-service benefit payments shall cease and benefits shall be computed taking into account any additional benefit accrued as a result of employment following the date of such election and reduced by the accumulated value of benefit payments received prior to such termination.

**Death and Disability Benefits** – If a participant becomes deceased on or before reaching their early retirement date and normal retirement date, the death benefit of the surviving spouse will be equal to the benefit that the deceased participant would have received had they terminated employment with the Company on the earlier of their actual date of termination or date of death, and survived until the earlier of their early retirement date or normal retirement date, elected to begin receiving their vested interest in the standard form described in the Plan beginning immediately at the early retirement date or the normal retirement date, and became deceased on the day after the day on which they would have reached the early retirement date or normal retirement date. If the deceased participant died after reaching their early retirement date or normal retirement date, the death benefit of the eligible surviving spouse is equal to the amount the deceased participant would have received if they had elected to receive their vested interest in the standard form beginning on the day prior to their death date.

NOTES TO FINANCIAL STATEMENTS - continued  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

***NOTE A – Description of Plan – continued***

If the deceased participant is employed by the Company on or after attaining 40 years of age and after completing 10 years of participation in the Plan before their normal retirement date, the amount of the death benefit provided above will be a single life annuity, payable monthly, for the life of the eligible surviving spouse, equal to 50% of the benefit that would have been payable had the deceased participant terminated employment on the day prior to death and elected to receive, beginning immediately, a pension without actuarial reduction for early receipt. The monthly payment will be reduced if the eligible surviving spouse is more than 10 years younger than the participant on the date of death.

If the survivor annuity provided above is not payable with respect to a deceased participant for any reason and the participant dies on or before normal retirement while employed by the Company, the death benefit provided will consist of 120 monthly payments to their beneficiary equal to those monthly payments the deceased participant would have received had the deceased participant terminated employment on the day prior to death and had elected to receive the standard benefit beginning immediately.

Active employees who become totally disabled after attaining 40 years of age and completing ten years of service, but prior to normal retirement date receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Service is projected to normal retirement date and a fractional adjustment is applied to the benefit.

***NOTE B – Summary of Significant Accounting Policies***

**Basis of Accounting** - The financial statements and supplemental schedule have been prepared under the modified cash basis of accounting. Under this method, contributions, certain investment income and related assets are recognized when received rather than earned, and other expenditures such as administrative expenses and related liabilities which are recognized when paid. However, interest income is recognized when earned.

**Use of Estimates** - The preparation of financial statements in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than the generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition** - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D 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.

***NOTE B – Summary of Significant Accounting Policies – continued***

**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 requirements. During 2024 and 2023, the Company made contributions of \$450,000 and \$625,000, respectively. The Company's contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

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.

**Actuarial Present Value of Accumulated Benefits** - The actuarial present value of accumulated benefits represents future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered through the valuation date. Accumulated Plan Benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have become deceased and (c) present employees or their beneficiaries. Benefits under the Plan are based on an employee's five completed calendar years of employment which yield the highest average compensation. The accumulated plan benefits for active employees are based on average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances, including 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 benefits as calculated by the Plan's independent actuary is determined by 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.

Significant actuarial assumptions used in the actuarial valuations as of January 1, 2024 and 2023 are as follows:

- The Internal Revenue Service prescribed Combined Static Mortality Table for Small Plans, as applicable for valuation dates in 2024 and 2023.
- Retirement age of 65 or present age if greater.
- Interest rate of 6% per annum.
- Termination at graduated rates.
- 85% of male participants and 60% of female participants who are eligible for pre-retirement death benefits are assumed to have an eligible spouse. Males are assumed to be three years older than their female spouses.

NOTES TO FINANCIAL STATEMENTS - continued  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

***NOTE B – Summary of Significant Accounting Policies – continued***

The 2024 and 2023 valuations included assumed average rates of return of approximately 6% including a reduction to reflect anticipated administrative expenses associated with providing benefits. 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.

**Benefit Payments** - Benefits are recorded when paid.

**Plan Expenses** - Investment related expenses are included in net appreciation of fair value of investments. Administrative expenses of the Plan and Trust, including but not limited to, actuarial, legal, accounting premiums to the Pension Benefit Guarantee Corporations and trustee fees, may be paid by the Company, and if not paid by Company, shall be paid by the Trustee from the Trust Fund. For the year ending December 31, 2024 and 2023, administrative expenses paid by the Plan were \$51,757 and \$50,031, respectively. All other administrative expenses were paid by the Company.

***NOTE C – Investments***

The investments presented as of December 31, 2024, and 2023 were certified as complete and accurate by Principal Custody Solutions (Custody and trust services are provided by Principal Bank, Member FDIC, and/or Principal Trust Company. These services are provided under the trade name Principal Custody Solutions). Principal Custody Solutions also certified the completeness and accuracy of the net appreciation in the fair value of investments for the year ended December 31, 2024 and 2023, amounting to \$1,007,585, and \$1,637,444, respectively, (including gains and losses on investments bought and sold, as well as held during the year). Furthermore, Principal Custody Solutions certified \$77,063 and \$100,573 as the accurate amounts of interest and dividends for the years ended December 31, 2024, and 2023, respectively.

***NOTE D – Fair Value Measurements***

FASB ASC Codification 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Codification 820 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.

Level 2 - Inputs to 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;
- 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 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. The methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although the Plan Administrator believes the Plan's valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2024 and 2023.

NOTES TO FINANCIAL STATEMENTS - continued  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

**NOTE D – Fair Value Measurements – continued**

Mutual funds: 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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trust Funds (CIT): The Plan’s interest in common collective trusts are valued at the NAV per unit as determined by the collective trust at the valuation date. They are valued on the basis of the relative interest of each participating investor at the fair value of the underlying assets. The NAV is used as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. There are no unfunded commitments with respect to these investments. These funds may be redeemed daily and have no notice period. The common collective trust funds are not required to be classified within a level on the fair value hierarchy.

The following tables set forth by level, within the fair value hierarchy, the Plan’s investment assets at fair value as of December 31,

	2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 157,416			\$ 157,416
Investments measured at net asset value				811,924
Total investments	\$ 157,416	\$ -	\$ -	\$ 969,340

  

	2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,222,046			\$ 2,222,046
Investments measured at net asset value				11,580,852
Total investments	\$ 2,222,046	\$ -	\$ -	\$ 13,802,898

***NOTE E – Transactions with Parties-In-Interest***

Certain plan investments are managed by Principal Bank. Principal Custody Solutions is the trustee as defined by the plan and, therefore, these transactions qualify as party-in-interest transactions.

***NOTE F – Plan Termination***

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

1. 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 the Plan termination.
2. Other vested benefits insured by the Pension Benefit Guarantee Corporation (“PBGC”) (a U. S. Government agency) up to the applicable limitations (discussed below).
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. 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. However, the maximum guaranteed benefit by the PBGC depends on the calendar year in which an underfunded plan terminates and is adjusted annually. For Plan terminations occurring during 2024 and 2023, that ceiling is \$6,397 and \$6,750 per month, respectively. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants, or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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 G – 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 participants' account balances and the amounts reported in the statement 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 could be material to the financial statements.

Prior to November 1, 2024, the majority of participants in the Plan were retirees receiving benefits and the Plan was considered mature. As of that date, approximately 60% of participants are terminated/vested with deferred benefits and the remainder are active employees. Accordingly, the Plan is no longer considered mature.

***NOTE H – Tax Status***

The Internal Revenue Service determined and informed the Company by a letter dated July 31, 2013 that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

The modified cash basis of accounting requires Plan management to evaluate any tax positions taken by the Plan and disclose a tax liability if the Plan has taken an uncertain position that, more likely than not, would not be sustained upon examination by the U. S. federal, state, or taxing authorities. The Plan has no such tax liability as of December 31, 2024, nor has the Plan incurred any tax expense for 2024 or 2023.

***NOTE I - SECURE 2.0 Act***

The Securing a Strong Retirement Act (SECURE 2.0 Act) was signed into law on December 29, 2022, and includes mandatory and optional provisions with varying effective dates in 2023 and later. The Plan adopted the following provisions:

- Section 107: The required beginning date for required minimum distributions (RMDs) was increased from age 72 to age 73, effective January 1, 2023.
- Section 343: Provisions were adopted allowing for the reduction or elimination of notices required to be provided to unenrolled participants, effective for plan years beginning after December 31, 2022.

These changes were incorporated into the Plan's operations as of their respective effective dates.

NOTES TO FINANCIAL STATEMENTS - continued  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

**NOTE J – Reconciliation of Financial Statements to Form 5500**

The following is a reconciliation of net assets available for plan benefits and changes in net assets available for plan benefits per the financial statements to Form 5500 as of and for the year ended December 31, 2024.

	<u>2024</u>
Net assets available for benefits per the financial statements	\$ 969,469
Employer contribution receivable per form 5500 – 2024	450,000
Benefit claims payable per form 5500 - 2024	<u>(8,338)</u>
Net assets available for benefits per Form 5500	<u><u>\$ 1,411,131</u></u>

	<u>2024</u>
Net increase in net assets available for benefits per the financial statements	\$ 500,114
Employer contribution receivable per form 5500 – 2023	(450,000)
Employer contribution receivable per form 5500 – 2024	450,000
Benefit claims payable per form 5500 - 2023	(8,338)
Benefit claims payable per form 5500 - 2024	9,533
To insurance carriers for the provision of benefits	(13,341,393)
Other	<u>(1)</u>
Net loss per Form 5500	<u><u>\$(12,840,085)</u></u>

NOTES TO FINANCIAL STATEMENTS - continued  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

***NOTE J – Reconciliation of Financial Statements to Form 5500 - continued***

The following is a reconciliation of net assets available for plan benefits and changes in net assets available for plan benefits per the financial statements to Form 5500 as of and for the year ended December 31, 2023.

	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 13,810,748
Employer contribution receivable per form 5500 – 2023	450,000
Benefit claims payable per form 5500 - 2023	(9,533)
Other	<u>1</u>
Net assets available for benefits per Form 5500	<u>\$ 14,251,216</u>

	<u>2023</u>
Net decrease in net assets available for benefits per the financial statements	\$ 1,174,711
Employer contribution receivable per form 5500 – 2022	(25,000)
Employer contribution receivable per form 5500 – 2023	450,000
Benefit claims payable per form 5500 - 2023	(9,533)
Other	<u>2</u>
Net loss per Form 5500	<u>\$ 1,590,180</u>

***NOTE K - Annuity Contract – Risk Transfer of Retiree Obligations***

During 2024, the Plan entered into a nonparticipating single premium group annuity contract with an insurance company to irrevocably transfer the obligation to pay future retirement benefits of certain participants and beneficiaries who were already receiving monthly benefits under the Plan. The contract was effective September 10, 2024, with the insurer assuming full responsibility for benefit payments as of November 1, 2024.

Under the terms of the contract, the Plan paid a single premium of \$13,341,393, funded from Plan assets, to cover approximately 79 retirees and beneficiaries. As a result, the responsibility for making future benefit payments for these participants has been assumed by the insurance company, and the Plan no longer makes benefit payments to this group. This transaction does not represent a full termination of the Plan.

NOTES TO FINANCIAL STATEMENTS - continued  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN

*NOTE L - Subsequent Events*

Subsequent events have been evaluated through August 26, 2025 the date the financial statements were available to be issued.

**SUPPLEMENTAL SCHEDULE**

Schedule H, line 4i - Schedule of Assets (Held at End of Year)  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN  
As of December 31, 2024  
Plan Number: 001  
EIN: 74-1948846

(a)	(b) Identity of issuer, 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
		Mutual Funds:		
	Acadian Asset Management, LLC	Acadian Emerging markets Portfolio Class I #1960	\$ 10,259	\$ 11,843
	EuroPacific Growth Fund	EuroPacific Growth Fund Class R6 #2616	19,973	18,585
	Oppenheimer Funds Distributor, Inc.	Investco Oppenheimer Developing Markets Fund Class R6 #7038	11,562	11,324
	Metropolitan West Asset	Metropolitan West Total Return Bond Fund Class I #512	132,198	115,664
		Common/Collective Trust Funds:		
*	Principal	Short-Term Investment Fund A S1	31,404	31,404
*	Principal	Allspring Core Bond CIT N	109,094	115,425
*	Principal	Principal Blackrock International Equity Index CIT N	45,017	57,992
*	Principal	Principal Blackrock Large Cap Growth Index CIT N	33,762	75,999
*	Principal	Principal Blackrock Large Cap Value Index CIT N	48,528	77,162
*	Principal	Principal Blackrock S&P Midcap Index CIT N	35,408	66,370
*	Principal	Principal Blackrock S&P 500 Index CIT N	38,880	100,707
*	Principal	Principal Causeway International Value CIT N	13,247	18,583
*	Principal	Principal Dodge & Cox Intermediate Bond CIT N	103,640	115,200
*	Principal	Principal Federated Total Return Bond CIT N	106,782	115,432
*	Principal	Principal Multi Manager Small Cap CI CIT N	23,032	37,650
			<u>\$ 762,786</u>	<u>\$ 969,340</u>

\*A party-in-interest as defined by ERISA.

The information on this schedule has been summarized from information provided by the Plan's trustee, which the trustee has certified as being complete and accurate.

*See independent auditor's report*

Schedule H, line 4j - Schedule of Reportable Transactions  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN  
For the year ended December 31, 2024  
Plan Number: 001  
EIN: 74-1948846

Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Purchase price	Selling price	Cost of Asset	Value of asset on transaction date	Net gain or (loss)
<b><u>SINGLE TRANSACTIONS</u></b>						
* Principal Global Investors	SHORT-TERM INVESTMENT FUND A S1	\$ 12,984,499	\$ -	\$ 12,984,499	\$ 12,984,499	\$ -
* Principal Global Investors	SHORT-TERM INVESTMENT FUND A S1	-	13,394,584	13,394,584	13,394,584	-
* Principal / BlackRock	PRINCIPAL/BLACKROCK S&P MIDCAP INDEX	-	918,592	472,026	472,026	446,566
* Principal / BlackRock	PRINCIPAL/BLACKROCK INTL EQ INDEX CI	-	807,052	551,973	551,973	255,079
* Principal / BlackRock	PRINCIPAL/BLACKROCK LC GROWTH INDEX	-	1,021,287	482,989	482,989	538,298
* Principal / BlackRock	PRINCIPAL/BLACKROCK LC VALUE INDEX C	-	1,087,823	634,489	634,489	453,334
* Principal / BlackRock	PRINCIPAL/BLACKROCK S&P 500 INDEX CI	-	1,364,306	484,226	484,226	880,080
* Metropolitan West	MET WEST TOTAL RETURN BOND CL I #512	-	1,613,357	1,798,380	1,798,380	(185,023)
* Principal / Dodge & Cox	PRINCIPAL/DODGE & COX INTER BOND CIT	-	1,604,727	1,339,563	1,339,563	265,164
* Principal / Federated	PRINCIPAL/FEDERATED TOTAL RETURN BON	-	1,608,113	1,398,308	1,398,308	209,805
* Allspring Global Investments	ALLSPRING CORE BOND CIT N	-	1,604,139	1,433,092	1,433,092	171,047

\*A party-in-interest as defined by ERISA.

The information on this schedule has been summarized from information provided by the Plan's trustee, which the trustee has certified as being complete and accurate.

*See independent auditor's report*

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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.

<b>A</b> Name of plan Mosbacher Energy Company Retirement Plan	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Mosbacher Energy Company	<b>D</b> Employer Identification Number (EIN)  74-1948846	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> 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**

<b>1</b>	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	14,239,809
	<b>b</b> Actuarial value .....	<b>2b</b>	14,239,809
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	82	12,879,026
	<b>b</b> For terminated vested participants .....	17	627,544
	<b>c</b> For active participants .....	8	731,039
	<b>d</b> Total .....	107	14,237,609
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.10 %
<b>6</b>	Target normal cost .....		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	73,357
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	56,959
	<b>c</b> Target normal cost .....	<b>6c</b>	130,316

**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.

<b>SIGN HERE</b>		
	Signature of actuary	Date
	Bruce R. Nordstrom, FSA	09/03/2025
	Type or print name of actuary	23-05871
	Marsh & McLennan Agency	Most recent enrollment number
	Firm name	(972) 770-1600
	8144 Walnut Hill Lane, 16th Floor	Telephone number (including area code)
	Dallas TX 75231	
	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

<b>Part II</b>	<b>Beginning of Year Carryover and Prefunding Balances</b>	(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	997,596
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	462,076
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	535,520
<b>10</b>	Interest on line 9 using prior year's actual return of <u>13.38</u> % .....	0	71,653
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		997,700
	<b>b(1)</b> 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>5.17</u> % .....		27,692
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		61,826
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		1,087,218
	<b>d</b> Portion of (c) to be added to prefunding balance .....		1,087,218
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	1,694,391

<b>Part III</b>	<b>Funding Percentages</b>		
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	87.95%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	87.95%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.00%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV</b>	<b>Contributions and Liquidity Shortfalls</b>							
<b>18</b>	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		
	04/15/2025	150,000						
	07/15/2025	150,000						
	09/02/2025	150,000						
				<b>Totals ▶</b>	<b>18(b)</b>	450,000	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0	
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0	
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	417,688	
<b>20</b>	Quarterly contributions and liquidity shortfalls:			
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
	<b>b</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	
	<b>c</b> 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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....				<b>31a</b> 130,316
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 0
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	1,717,706		169,384	
<b>b</b> Waiver amortization installment .....	0		0	
<b>33</b> 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 .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				<b>34</b> 299,700
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	299,700	299,700	
<b>36</b> Additional cash requirement (line 34 minus line 35) .....				<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 417,688
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 417,688
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				<b>38b</b> 299,700
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> 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				

**Plan: Mosbacher Energy Company Retirement Plan**  
**EIN/PN: 74-1948846 / 001**

**Schedule SB, line 19 - Discounted Employer Contributions for the 2024 Plan Year**

<u>Date</u>	<u>Amount Paid by Employer</u>	<u># Days Discounted</u>	<u>Adjusted to 01/01/2024 Using a 5.10% Rate</u>
04/15/2025	150,000	471	140,694
07/15/2025	150,000	562	138,959
09/02/2025	150,000	611	138,035
	<u>450,000</u>		<u>417,688</u>

**Plan: Mosbacher Energy Company Retirement Plan**

**EIN/PN: 74-1948846 / 001**

**Attachment to 2024 Schedule SB of Form 5500**

**Schedule SB, Part V, Line 22 – Description of Weighted Retirement Age**

100% retirement is assumed at age 65, or current age, if later.

**Plan: Mosbacher Energy Company Retirement Plan**

**EIN/PN: 74-1948846 / 001**

**Attachment to 2024 Schedule SB of Form 5500**

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

**Actuarial Assumptions**

**Mortality:** The IRS-prescribed Combined Static Mortality Table for Small Plans, as applicable for valuation dates in 2024, has been used.

**Interest Rate for Target Funding Liability purposes:** Prescribed ARPA segment rates used are 4.75% for the first 5 years, 4.96% for the next 15 years, and 5.59% for the rest of the period.

**Salary Increases:** Graduated rates. See table below for sample rates:

<u>Attained Age</u>	<u>Percentage Increase</u>
25	9.49%
30	7.94
35	6.76
40	5.83
45	5.07
50	4.43
55	3.89
60	3.42

**Social Security Index Increases:** Wage Base: 4.00% per year compounded annually. CPI: 3.00% per year compounded annually.

**Marriage Assumptions:** 85% of males and 60% of females who are eligible for pre-retirement death benefits are assumed to have an eligible spouse. Males are assumed to be 3 years older than their female spouses.

**Termination Rates:** Graduated rates. See table below for sample rates (per 100 participants):

<u>Attained Age</u>	<u>Rate</u>
25	24.73
30	22.20
35	18.21
40	13.70
45	9.79
50	6.10
55	2.86
60	0.00

**Retirement Rates:** 100% retirement is assumed at age 65, or current age, if later.

**Disability Rates:** Graduated rates. See table below for sample rates (per 100 participants):

<u>Attained Age</u>	<u>Rate</u>
25	0.09
30	0.09
35	0.10
40	0.13
45	0.18
50	0.28
55	0.49

**Plan: Mosbacher Energy Company Retirement Plan**

**EIN/PN: 74-1948846 / 001**

**Attachment to 2024 Schedule SB of Form 5500**

**Assumed Age of Commencement for Deferred Vested Benefits:** Age 65.

**Loading for Expenses:** Expenses paid from the trust each year are assumed to be 0.4% of the actuarial value of plan assets. This is the approximate average of the expenses paid from the trust over the last three years.

**Recognition of IRC Section 415 Limitations:** The benefit limitations under IRC Section 415(b) have been reflected in the determination of plan costs.

**Form of Payment:** All participants are assumed to elect payment in the form of a lifetime only annuity.

**Changes Since Last Year:** The expense load has been changed from 0.5% to 0.4% of the actuarial value of plan assets. Also, there were prescribed changes in the mortality rates and interest rates above.

**Asset Valuation Method**

The actuarial value of assets is equal to market value of assets as of the first day of the plan year, plus any appropriate receivable employer contributions applicable to the prior plan year.

**Valuation Procedures**

We used employee and financial data submitted by the plan sponsor without further audit. This information would customarily not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy. In addition, we have used financial information as provided by Wells Fargo/Principal.

Only participants who have completed the plan's eligibility requirements on or before the valuation date are included in the valuation of liabilities. No actuarial accrued liability is included for participants who terminated non-vested prior to the valuation date. Liabilities for active participants currently receiving in-service pension payments have been included with retired participants and beneficiaries, not with active participants.

Benefits were calculated based on actual compensation where available, with the valuation salary scale used to develop compensation for other years. However, no past, present, or future compensation in excess of IRC Section 401(a)(17) compensation limits were considered in the calculation of benefits. The limitations of IRC Section 415(b) have been incorporated into our calculations.

**Funding Methodology**

The funding methodology prescribed by ERISA is consistent with the plan accumulating adequate assets to make benefit payments when due, assuming that all actuarial assumptions will be realized and that the contributions will be made when due. In this valuation, we are determining market-consistent present values, which may be volatile as economic circumstances change. This may incent the plan sponsor to choose an asset allocation that reduces said volatility.

## **Plan: Mosbacher Energy Company Retirement Plan**

**EIN/PN: 74-1948846 / 001**

**Attachment to 2024 Schedule SB of Form 5500**

### **Schedule SB, Part V – Summary of Plan Provisions**

#### **Effective Date of Plan and Plan Year**

The plan provisions used were based on the provisions of the plan as originally effective January 1, 1978. The latest plan restatement was effective January 1, 2012. The latest plan amendment regarding the plan spinoff to the Mosbacher Properties Group, LLC Retirement Plan was effective December 31, 2017. The plan year is the calendar year.

#### **Participation Requirements**

Each eligible employee can participate in the plan on the January 1<sup>st</sup> or July 1<sup>st</sup> coincident with or next following the last day of the 12-month period during which the employee completed at least 1,000 hours worked. Employees who are not eligible to participate include consultants paid by retainer, leased employees, and R.A. Mosbacher. Effective December 31, 2017, employees of Mosbacher Properties Group, LLC participate in a separate plan.

#### **Type of Plan**

Self-administered, trustee defined benefit pension plan.

#### **Contributions to the Plan**

Employer contributions to the trust will be made in such amounts and at such times as are required to maintain the plan and trust in compliance with ERISA and IRC Section 412. Participant contributions are not required or permitted.

#### **Accrual Service**

Accrual service is the period of employment used in determining the amount of pension benefits. A full year of accrual service will be granted for each calendar year that an employee works or is paid for 1,820 hours or more of service. If less than 1,820 hours is worked in any year, partial service is credited in certain circumstances as defined in the plan.

#### **Vesting Service**

Vesting service is the period of employment used in determining eligibility for benefits. A year of vesting service is granted for each calendar year in which an employee has completed 1,000 or more hours worked

#### **Plan Compensation**

Total compensation (Form W-2 or its equivalent) plus elective deferrals under Code Section 401(k) and pre-tax contributions to the company's Code Section 125 cafeteria plan or Code Section 132(f)(4) transportation benefits plan. If applicable, compensation in excess of statutory maximum compensation limits is not considered.

#### **Average Compensation**

Average monthly compensation is the result obtained by dividing the total compensation paid during a considered period by 12 times the number of years in the considered period. The considered period is the 5 completed calendar years of employment within the employee's career which yield the highest average.

#### **Normal Retirement Benefit**

Eligibility is the first day of the month coincident with or next following attainment of age 65, provided the employee has completed at least 5 years of plan participation. The monthly benefit, payable for lifetime only with 120 monthly payments guaranteed, is equal to the following:

- 1.25% of average monthly compensation multiplied by the number of years of accrual service, minus
- 1.25% of the primary Social Security benefit multiplied by the number of years of accrual service, limited to 40 years.

#### **Late Retirement Benefit**

The benefit is determined as for normal retirement considering service and compensation up to actual retirement. Payments begin at actual retirement without actuarial increase because of age. In no event will this late retirement benefit be less than the actuarial equivalent of the normal retirement benefit.

## **Plan: Mosbacher Energy Company Retirement Plan**

**EIN/PN: 74-1948846 / 001**

### **Attachment to 2024 Schedule SB of Form 5500**

#### **Early Retirement Benefit**

At or after age 60, provided the employee has completed at least 5 years of vesting service. The monthly benefit, payable at the employee's normal retirement date, is equal to the benefit as defined above if employment continued uninterrupted until normal retirement date and using average compensation and anticipated primary Social Security benefit amount determined at retirement date, multiplied by the fraction in which the numerator is accrued accrual service and the denominator is the accrual service that would have been accrued at normal retirement date if employment continued uninterrupted until normal retirement date. The participant may elect to start receiving benefits as early as his early retirement date. The monthly pension is reduced by 1/15<sup>th</sup> for each year by which commencement of payments precedes normal retirement date.

#### **Termination Benefit**

At any age, provided the employee has completed at least 5 years of vesting service. The monthly benefit, payable for lifetime only with 120 monthly payments guaranteed, is equal to the benefit as computed for early retirement, considering accrual service and compensation at termination date. Payments will commence at normal retirement date, if the participant is living, although if requested, a reduced pension may be paid as early as age 60. The reduction for early commencement is calculated as for early retirement.

#### **Disability Benefit**

After age 40, provided that the employee has completed at least 10 years of service and provided the employee retires due to total and permanent disability prior to normal retirement date. The monthly benefit, payable immediately, is computed as for early retirement unreduced for immediate payment. Disability payments should cease upon recovery from disability.

#### **Pre-Retirement Death Benefit**

If a participant dies after age 40 with at least 10 years of service, his eligible spouse is eligible for monthly death benefits, with payments commencing immediately for life. The annuity is equal to 50% of the benefit that would have been payable had the participant terminated employment on the day prior to his death. Otherwise, if a participant dies before age 40 or with less than 10 years of service, minimum spouse death benefits are available.

Eligible spouses include spouses to whom participants were married throughout the 3-month period preceding death.

#### **Optional Forms of Benefits**

Automatic--If the participant is married on his benefit commencement date, a 50% joint and survivor annuity option will be payable, actuarially reduced. If the participant is not married on his benefit commencement date, a lifetime only annuity with 120 monthly payments guaranteed will be payable. Other optional forms are available as defined in the plan.

#### **In-Service Benefits**

The plan allows any participant to elect to receive a retirement benefit on account of reaching at least his normal retirement age while an employee.

#### **Automatic Cash Out**

Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

#### **Expenses**

Paid by the trust if not paid by the employer.

#### **Changes Since Last Year**

None.

**Plan: Mosbacher Energy Company Retirement Plan**

**EIN/PN: 74-1948846 / 001**

**Attachment to 2024 Schedule SB of Form 5500**

**Schedule SB, Part VI, Line 24 – Description of Non-Prescribed Actuarial Assumptions for the Current Plan Year**

The loading for expenses assumption has been changed from 0.5% to 0.4% of plan assets to reflect the average percentage of the expenses paid from the trust over the last three years.

**Plan: Mosbacher Energy Company Retirement Plan**  
**EIN/PN: 74-1948846 / 001**  
**Attachment to 2024 Schedule SB of Form 5500**

**Schedule SB, Part VI, Line 26 – Schedule of Active Participants**

Age	Years of Credited Service										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up	
0 - 24	0	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0	0	0	0
35 - 39	0	0	0	0	0	0	0	0	0	0	0
40 - 44	0	1	0	2	0	0	0	0	0	0	3
45 - 49	0	1	0	0	0	0	1	0	0	0	2
50 - 54	0	1	0	0	0	0	0	0	0	0	1
55 - 59	0	0	0	1	0	0	0	0	0	0	1
60 - 64	0	0	0	0	0	0	0	0	0	1	1
65 & Up	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	0	3	0	3	0	0	1	0	0	1	8

Average compensation amounts above are omitted for cells that have 20 or fewer participants (as per Form 5500 Schedule SB instructions).

**Plan: Mosbacher Energy Company Retirement Plan**  
**EIN/PN: 74-1948846 / 001**

**Schedule SB, line 32 - Schedule of Amortization Bases**

<u>Type of Base</u>	<u>Valuation Date</u>	<u>Present Value of Remaining Installments</u>	<u>Number of Years Remaining</u>	<u>Amortization Installment</u>
Shorfall	01/01/2023	2,786,154	14	267,036
Shorfall	01/01/2024	(1,068,448)	15	(97,652)
Total		1,717,706		169,384

Schedule H, line 4i - Schedule of Assets (Held at End of Year)  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN  
As of December 31, 2024  
Plan Number: 001  
EIN: 74-1948846

(a)	(b) Identity of issuer, 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
		Mutual Funds:		
	Acadian Asset Management, LLC	Acadian Emerging markets Portfolio Class I #1960	\$ 10,259	\$ 11,843
	EuroPacific Growth Fund	EuroPacific Growth Fund Class R6 #2616	19,973	18,585
	Oppenheimer Funds Distributor, Inc.	Investco Oppenheimer Developing Markets Fund Class R6 #7038	11,562	11,324
	Metropolitan West Asset	Metropolitan West Total Return Bond Fund Class I #512	132,198	115,664
		Common/Collective Trust Funds:		
*	Principal	Short-Term Investment Fund A S1	31,404	31,404
*	Principal	Allspring Core Bond CIT N	109,094	115,425
*	Principal	Principal Blackrock International Equity Index CIT N	45,017	57,992
*	Principal	Principal Blackrock Large Cap Growth Index CIT N	33,762	75,999
*	Principal	Principal Blackrock Large Cap Value Index CIT N	48,528	77,162
*	Principal	Principal Blackrock S&P Midcap Index CIT N	35,408	66,370
*	Principal	Principal Blackrock S&P 500 Index CIT N	38,880	100,707
*	Principal	Principal Causeway International Value CIT N	13,247	18,583
*	Principal	Principal Dodge & Cox Intermediate Bond CIT N	103,640	115,200
*	Principal	Principal Federated Total Return Bond CIT N	106,782	115,432
*	Principal	Principal Multi Manager Small Cap CI CIT N	23,032	37,650
			<u>\$ 762,786</u>	<u>\$ 969,340</u>

\*A party-in-interest as defined by ERISA.

The information on this schedule has been summarized from information provided by the Plan's trustee, which the trustee has certified as being complete and accurate.

*See independent auditor's report*

Schedule H, line 4j - Schedule of Reportable Transactions  
MOSBACHER ENERGY COMPANY RETIREMENT PLAN  
For the year ended December 31, 2024  
Plan Number: 001  
EIN: 74-1948846

Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Purchase price	Selling price	Cost of Asset	Value of asset on transaction date	Net gain or (loss)
<u>SINGLE TRANSACTIONS</u>						
* Principal Global Investors	SHORT-TERM INVESTMENT FUND A S1	\$ 12,984,499	\$ -	\$ 12,984,499	\$ 12,984,499	\$ -
* Principal Global Investors	SHORT-TERM INVESTMENT FUND A S1	-	13,394,584	13,394,584	13,394,584	-
* Principal / BlackRock	PRINCIPAL/BLACKROCK S&P MIDCAP INDEX	-	918,592	472,026	472,026	446,566
* Principal / BlackRock	PRINCIPAL/BLACKROCK INTL EQ INDEX CI	-	807,052	551,973	551,973	255,079
* Principal / BlackRock	PRINCIPAL/BLACKROCK LC GROWTH INDEX	-	1,021,287	482,989	482,989	538,298
* Principal / BlackRock	PRINCIPAL/BLACKROCK LC VALUE INDEX C	-	1,087,823	634,489	634,489	453,334
* Principal / BlackRock	PRINCIPAL/BLACKROCK S&P 500 INDEX CI	-	1,364,306	484,226	484,226	880,080
* Metropolitan West	MET WEST TOTAL RETURN BOND CL I #512	-	1,613,357	1,798,380	1,798,380	(185,023)
* Principal / Dodge & Cox	PRINCIPAL/DODGE & COX INTER BOND CIT	-	1,604,727	1,339,563	1,339,563	265,164
* Principal / Federated	PRINCIPAL/FEDERATED TOTAL RETURN BON	-	1,608,113	1,398,308	1,398,308	209,805
* Allspring Global Investments	ALLSPRING CORE BOND CIT N	-	1,604,139	1,433,092	1,433,092	171,047

\*A party-in-interest as defined by ERISA.

The information on this schedule has been summarized from information provided by the Plan's trustee, which the trustee has certified as being complete and accurate.

*See independent auditor's report*

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
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, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan Mosbacher Energy Company Retirement Plan

1b Three-digit plan number (PN) 001

1c Effective date of plan 01/01/1978

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) Mosbacher Energy Company

2b Employer Identification Number (EIN) 74-1948846

712 Main Street, Suite 2200 Houston TX 77002-3290

2c Plan Sponsor's telephone number (713) 546-2500

2d Business code (see instructions) 211120

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

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

Table with 3 columns: SIGN HERE, Date, and Name. Rows include Stephen R. Siegfried (plan administrator), Gerald I. Bendele (employer/plan sponsor), and a blank row for DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Retirement Committee  712 Main Street, Suite 2200  Houston TX 77002-3290	<b>3b</b> Administrator's EIN 74-2007750 <b>3c</b> Administrator's telephone number (713) 546-2500
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<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	107
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b> 8
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b> 12
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b> 1
<b>c</b> Other retired or separated participants entitled to future benefits.....	<b>6c</b> 16
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 29
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	<b>6e</b> 0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b> 29
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item).....	<b>6g(1)</b>
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>6g(2)</b>
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b> 0

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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