

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; 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>1a Name of plan <u>PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>THE GAS COMPANY, LLC</u></p> <p><u>P.O. BOX 3000</u> <u>HONOLULU, HI 96802-3000</u></p>	<p>1c Effective date of plan <u>11/01/1966</u></p> <p>2b Employer Identification Number (EIN) <u>38-3679115</u></p> <p>2c Plan Sponsor's telephone number <u>808-594-5610</u></p> <p>2d Business code (see instructions) <u>221210</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/26/2025	BRENT KOBAYASHI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/28/2025	BARBARA BERMUDES
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	372
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	97
	6a(2)	88
	6b	185
	6c	44
	6d	317
	6e	44
	6f	361
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 3H

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

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

A Name of plan <u>PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE GAS COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>38-3679115</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>42237957</u>
	b Actuarial value	2b	<u>45401339</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>222</u>	<u>27091735</u>
	b For terminated vested participants	<u>53</u>	<u>3051896</u>
	c For active participants	<u>97</u>	<u>12590802</u>
	d Total	<u>372</u>	<u>42734433</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.10 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>376074</u>
	b Expected plan-related expenses	6b	<u>175000</u>
	c Target normal cost	6c	<u>551074</u>

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

SIGN HERE	
Signature of actuary	<u>09/17/2025</u>
<u>CARL GILLETTE</u>	Date
Type or print name of actuary	<u>23-07739</u>
<u>AON CONSULTING, INC.</u>	Most recent enrollment number
Firm name	<u>281-882-1000</u>
<u>MSC# 17866, AON, PO BOX 803507</u> <u>DALLAS, TX 75380</u>	Telephone number (including area code)
Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	1152839	4304958
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	681674	0
9	Amount remaining (line 7 minus line 8)	471165	4304958
10	Interest on line 9 using prior year's actual return of <u>11.77</u> %	55456	506694
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.23</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	526621	4811652

Part III Funding Percentages			
14	Funding target attainment percentage	14	92.59 %
15	Adjusted funding target attainment percentage	15	104.93 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.71 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls							
18 Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
			Totals ▶	18(b)	0	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0	
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0	
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 551074
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3202919	291403	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 842477
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	526621	315856	842477
36 Additional cash requirement (line 34 minus line 35)			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

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

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

A Name of plan PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE GAS COMPANY, LLC	D Employer Identification Number (EIN) 38-3679115	

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

AON TRUST COMPANY LLC

37-6543784

(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)

BANK OF HAWAII

99-0033900

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	TRUSTEE	85725	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

AON INVESTMENTS USA INC.

36-3109431

(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?
17 27 50	CONSULTANT	79820	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

AON CONSULTING, INC.

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	ACTUARY	69764	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>THE GAS COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>38-3679115</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON CORE REAL ESTATE FUND</u>		
b Name of sponsor of entity listed in (a): <u>AON TRUST COMPANY LLC</u>		
c EIN-PN <u>37-6543784-037</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1519783</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON MULTI-ASSET CREDIT FUND</u>		
b Name of sponsor of entity listed in (a): <u>AON TRUST COMPANY LLC</u>		
c EIN-PN <u>37-6543784-041</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3231831</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON HIGH YIELD PLUS FUND</u>		
b Name of sponsor of entity listed in (a): <u>AON TRUST COMPANY LLC</u>		
c EIN-PN <u>37-6543784-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>574771</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON US LONG GOVT BOND INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>AON TRUST COMPANY LLC</u>		
c EIN-PN <u>37-6543784-042</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NISA ULTRA LONG TREASURY CIF</u>		
b Name of sponsor of entity listed in (a): <u>NISA COLLECTIVE INVESTMENT TRUST</u>		
c EIN-PN <u>88-6547562-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>867151</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NISA ULTRA MID TREASURY CIF</u>		
b Name of sponsor of entity listed in (a): <u>NISA COLLECTIVE INVESTMENT TRUST</u>		
c EIN-PN <u>88-6547562-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1441189</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON LONG CREDIT BOND FUND</u>		
b Name of sponsor of entity listed in (a): <u>AON TRUST COMPANY LLC</u>		
c EIN-PN <u>37-6543784-040</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15611565</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: [AON GLOBAL REAL ESTATE](#)

b Name of sponsor of entity listed in (a): [AON TRUST COMPANY LLC](#)

c EIN-PN 37-6543784-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99445
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AON SMALL CAP EQUITY INDEX FUND](#)

b Name of sponsor of entity listed in (a): [AON TRUST COMPANY LLC](#)

c EIN-PN 37-6543784-045	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1455019
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AON NON-US EQUITY INDEX FUND](#)

b Name of sponsor of entity listed in (a): [AON TRUST COMPANY LLC](#)

c EIN-PN 37-6543784-044	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4753596
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AON LARGE CAP EQUITY INDEX FUND](#)

b Name of sponsor of entity listed in (a): [AON TRUST COMPANY LLC](#)

c EIN-PN 37-6543784-046	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7375466
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AON ENHANCED LIABILITY DRIVEN INVT](#)

b Name of sponsor of entity listed in (a): [AON TRUST COMPANY LLC](#)

c EIN-PN 37-6543784-048	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2067518
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a Name of MTIA, CCT, PSA, or 103-12 IE: [AON INTERMEDIATE CREDIT FUND](#)

b Name of sponsor of entity listed in (a): [AON TRUST COMPANY LLC](#)

c EIN-PN 37-6543784-038	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 797672
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE GAS COMPANY, LLC	D Employer Identification Number (EIN) 38-3679115

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

	(a) Beginning of Year	(b) End of Year
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	4014 2990
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	794836 786500
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	41439107 39795006
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	42237957	40584496
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	42237957	40584496

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	42120	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		42120
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1592973
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1635093

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2994717	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2994717
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	79820	
(6) Bank or trust company trustee/custodial fees	2i(6)	85725	
(7) Actuarial fees	2i(7)	69764	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	58528	
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		293837
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3288554

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1653461
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **KMH LLP**

(2) EIN: **42-1539623**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 554284.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE GAS COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>38-3679115</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 1 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): 99-0033900

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**Pension Plan for Classified Employees of
Gasco, Inc.**

Financial Statements and Supplemental Schedule
December 31, 2024 and 2023
Together with Independent Auditor's Report

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A Hawaii Limited Liability Partnership

Independent Auditor's Report

The Plan Administrator and Retirement Plan Committee
Pension Plan for Classified Employees of Gasco, Inc.:

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

We have performed audits of the financial statements of the Pension Plan for Classified Employees of Gasco, Inc. (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 as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the 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 accounting principles generally accepted in the United States of America (U.S. GAAP).

- 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 U.S. GAAP, 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 within one year after the date that the financial statements are issued or available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional

omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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 U.S. GAAP.

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 Schedule Required by ERISA*

The supplemental schedule of Schedule H, Part IV, line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule 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).

KMH LLP

KMH LLP

Honolulu, Hawaii
September 19, 2025

Pension Plan for Classified Employees of Gasco, Inc.

Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Investments, at fair value:		
Common collective trusts	\$ 39,795,006	\$ 41,439,107
Money market fund	<u>786,500</u>	<u>794,836</u>
Total investments	40,581,506	42,233,943
Accrued interest and dividends receivable	<u>2,990</u>	<u>4,014</u>
Net assets available for benefits	<u><u>\$ 40,584,496</u></u>	<u><u>\$ 42,237,957</u></u>

See accompanying notes to financial statements.

Pension Plan for Classified Employees of Gasco, Inc.

Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,592,973	\$ 4,700,757
Interest and dividends	42,120	31,609
Net investment income	<u>1,635,093</u>	<u>4,732,366</u>
Total additions	<u>1,635,093</u>	<u>4,732,366</u>
Deductions:		
Benefits paid directly to participants	2,994,717	2,974,488
Administrative expenses	293,837	412,411
Total deductions	<u>3,288,554</u>	<u>3,386,899</u>
Net (decrease) increase in net assets available for benefits	(1,653,461)	1,345,467
Net Assets Available for Benefits:		
Beginning of year	<u>42,237,957</u>	<u>40,892,490</u>
End of year	<u>\$ 40,584,496</u>	<u>\$ 42,237,957</u>

See accompanying notes to financial statements.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

1. Description of the Plan

The following brief description of the Pension Plan for Classified Employees of Gasco, Inc. (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan is a defined benefit plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Participants of the Plan are certain employees of The Gas Company, LLC (the Company), a wholly owned subsidiary of HGC Holdings, LLC, covered by a collective bargaining agreement with Hawaii Teamsters and Allied Workers Union Local 996. Participants are eligible for benefit payments under the terms of the Plan as follows: at normal retirement beginning at age 65; or subject to a minimum service requirement of five years should a participant become disabled (without reduction for early commencement); or subject to minimum service requirements beginning at age 55. Vesting occurs upon the completion of five years of continuous service with benefits payable at normal retirement age or at age 55 or thereafter if the participant has at least five years of service, subject to an actuarial or Plan-defined reduction of the benefits. Normal retirement monthly benefit payments are defined by a formula based on a flat monthly benefit multiplied by years of service recognized for benefit purposes. If an employee terminates before rendering five years of service, he/she forfeits the right to receive Plan benefits. Participants receive their benefits as an annuity. However, if the lump-sum actuarial equivalent of the participant's benefit is \$1,000 or less, the participant's vested interest may be distributed in a lump sum as soon as practicable.

The Plan provides for a preretirement death benefit to the spouse of a deceased eligible participant in the form of an annuity for the spouse's life. If the present value of a participant's Qualified Preretirement Survivor Annuity is less than \$1,000, the method of distribution of the death benefit is a single cash distribution to the participant's spouse. In the case of a participant who dies before his/her normal retirement date, the surviving spouse may elect to have distribution of the death benefit commence before the participant's normal retirement date had the participant lived. Upon a participant's permanent disability, the participant may be entitled to a Permanent Disability Benefit. Eligibility is dependent on the participant's number of years of vesting service.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

1. Description of the Plan (continued)

Effective May 1, 2008, the Plan was amended as a result of a new collective bargaining agreement. This amendment provided that (1) the Plan is closed to new participants for any individual who was not already a participant on April 30, 2008 and (2) benefit rates for all participants will be frozen after April 30, 2011, with no further increase in benefit rates. Effective January 1, 2011, the Plan was restated to incorporate all prior plan amendments into one plan document. Effective January 1, 2016, the Plan was amended and restated to further comply with ERISA requirements.

On July 21, 2022, the Company's ownership was transferred to an affiliate of Argo Infrastructure Partners, LP (Argo), as a result of Argo's acquisition of Macquarie Infrastructure Holdings, LLC (MIH), the Company's ultimate parent company. Argo is an independent infrastructure fund manager.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

The accompanying financial statements of the Plan have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP).

b. Management's Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management of the Plan to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosures of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

c. Investment Valuation and Income Recognition

The Plan's 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 6 for discussion of fair value measurements.

Net appreciation or depreciation in fair value of investments includes realized and unrealized changes in the values of investments bought, sold, and held during the year. 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.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

2. Summary of Significant Accounting Policies (continued)

d. Risks and Uncertainties

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

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 reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

e. Payment of Benefits

Benefits are recorded when paid.

3. Funding Policy

The Company's contribution to the Plan is determined by the plan actuary at a level to fund the current service cost and the estimated accrued benefit cost arising from past service over a 10-year period. The total funding requirement for the year was \$842,477. This requirement was fully offset by the use of carryover and prefunding balances totaling \$842,477, resulting in no additional cash contribution required. No excess contributions, unpaid minimum required contributions, or waivers were reported for Plan year 2024. The Company has met the ERISA minimum funding requirements as of December 31, 2024 and 2023.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

3. Funding Policy (continued)

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

- a. Annuity benefits that former employees or their beneficiaries have been receiving or have been eligible to receive for at least three years
- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency)
- c. All other vested benefits (i.e., vested benefits not insured by the PBGC)
- d. All nonvested benefits

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. 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, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2024 and 2023, that ceiling is \$7,108 and \$6,750, respectively, payable as a single annuity at age 65.

Should the Plan be terminated, the payment of benefits will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

The Plan's Adjusted Funding Target Attainment Percentage (AFTAP) approximated 93% and 91% for 2024 and 2023, respectively, based on the Plan's actuarial certification. As the Plan's AFTAP was above 80% in 2024 and 2023, no benefit restrictions applied.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

4. Actuarial Present Value of Accumulated Plan Benefits

The actuarial valuation was performed as of January 1, 2024, which was substantially the same as a valuation performed as of December 31, 2023.

Actuarial present value of accumulated plan benefits are those future periodic payments including lump-sum distributions that are attributable under the Plan's provisions to the service rendered by employees as of 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 died, and (c) present employees or their beneficiaries. Normal retirement monthly benefit payments are defined by a formula based on a flat monthly benefit multiplied by years of service recognized for benefit purposes. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The accumulated plan benefits as of December 31, 2024 and 2023, are as follows:

Actuarial present value of accumulated plan benefits	2024	2023
Vested benefits:		
Participants currently receiving payment	\$ 23,381,609	\$ 23,711,619
Vested benefits for other participants	12,362,642	12,157,918
Total vested plan benefits	35,744,251	35,869,537
Nonvested benefits	496,400	549,429
Total actuarial present value of accumulated plan benefits	\$ 36,240,651	\$ 36,418,966

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

4. Actuarial Present Value of Accumulated Plan Benefits (continued)

The changes in accumulated plan benefits for the year ended December 31, 2024 are as follows:

Actuarial present value of accumulated plan benefits at beginning of year	\$ 36,418,966
Increase (decrease) during the year attributable to:	
Assumption changes	(156,865)
Interest cost	2,412,000
Other Changes	541,038
Benefits paid	<u>(2,974,488)</u>
Total actuarial present value of accumulated plan benefits at end of year	<u>\$ 36,240,651</u>

The significant actuarial assumptions used in the valuation as of and for the year ended December 31, 2024 are as follows:

Interest rate	6.95% per annum
Assumed mortality rate	Healthy Lives – Pri-2012 blue collar amounts-weighted generational mortality tables projected using scale MP-2021 Disabled Lives – Pri-2012 amounts-weighted disabled retiree generational mortality tables projected using scale MP-2021
Retirement	A gradual scale starting at age 55 that culminates in full retirement at age 70

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.

5. Information Certified by the Trustee

The following is a summary of the Plan's asset information as of December 31, 2024 and 2023, and for the years then ended, included throughout the Plan's financial statements and supplemental schedule that were prepared by or derived from information provided by Bank of Hawaii, the Trustee of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the Trustee as of December 31, 2024 and 2023 and for the years then ended, that the information provided to the Plan Administrator by the Trustee related to the following assets is complete and accurate.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

5. Information Certified by the Trustee (continued)

Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedule related to the following assets:

	<u>2024</u>	<u>2023</u>
Investments, at fair value:		
Common collective trusts	\$ 39,795,006	\$ 41,439,107
Money market fund	<u>786,500</u>	<u>794,836</u>
Total investments, at fair value	<u>\$ 40,581,506</u>	<u>\$ 42,233,943</u>

The Trustee also certified to the completeness and accuracy of net investment income of \$1,635,093 and \$4,732,366 for the years ended December 31, 2024 and 2023, respectively.

6. Fair Value Measurements

US GAAP 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 (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under US GAAP are described below:

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

Level 2: Inputs to the valuation methodology include quoted prices for similar assets in active markets; quoted prices for identical or similar assets in inactive markets; inputs other than quoted prices that are observable for the asset; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset.

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

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

6. Fair Value Measurements (continued)

An asset'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. There have been no changes in the methodologies used as of December 31, 2024 and 2023.

Money market fund: Stated at cost, which approximates fair value due to the short-duration of the investment.

Common collective trust funds: measured using net asset value (NAV). The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of each fund's underlying investments. 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, the redemption frequency is daily, and redemption notice period is 15 days.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023.

	December 31, 2024			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 786,500	\$ -	\$ -	\$ 786,500
Total assets in the fair value hierarchy	\$ 786,500	\$ -	\$ -	786,500
Common collective trusts measured at NAV (a)				39,795,006
Total investments at fair value				\$ 40,581,506

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

6. Fair Value Measurements (continued)

	December 31, 2023			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 794,836	\$ -	\$ -	\$ 794,836
Total assets in the fair value hierarchy	<u>\$ 794,836</u>	<u>\$ -</u>	<u>\$ -</u>	794,836
Common collective trusts measured at NAV (a)				<u>41,439,107</u>
Total investments at fair value				<u>\$ 42,233,943</u>

(a) In accordance with Accounting Standards Codification Subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the tables above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

7. Federal Income Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated May 22, 2017 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

US GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Plan years from December 31, 2021 are open for examination for federal tax purposes.

Pension Plan for Classified Employees of Gasco, Inc.

Notes to Financial Statements
December 31, 2024 and 2023

8. Subsequent Events

The Plan has evaluated subsequent events through September 19, 2025, the date the financial statements were available to be issued, and it was determined that all subsequent events had been properly accounted for.

9. Party-in-Interest Transactions

Certain Plan investments represent shares of common collective trusts managed by Aon Hewitt Group Trust, and a related affiliate provide actuarial services to the Plan. These transactions are considered exempt party-in-interest transactions.

Supplemental Schedule

Pension Plan for Classified Employees of Gasco, Inc.

Employer Identification Number 38-3679115

Plan Number - 001

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

As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description	(d) Cost	(e) Current Value
*	Aon Hewitt Group Trust	Long Credit Bond I	\$ 16,956,779	\$ 15,611,565
*	Aon Hewitt Group Trust	Large Cap Equity Index Fund	4,559,336	7,375,466
*	Aon Hewitt Group Trust	Non Us Equity Index Fund	3,870,587	4,753,596
*	Aon Hewitt Group Trust	Multi-Asset Credit Class I	2,744,520	3,231,831
*	Aon Hewitt Group Trust	Enhanced Liability Driven Investing	2,190,206	2,067,518
*	Aon Hewitt Group Trust	Core Real Estate Fund	1,155,942	1,519,783
*	Aon Hewitt Group Trust	Small Cap Equity Index Fund	1,032,485	1,455,019
	NISA Collective Investment Trust	Ultra Mid Treasury Cif Cl A	1,599,589	1,441,189
	NISA Collective Investment Trust	Ultra Long Treasury Cif Cl A	960,194	867,151
*	Aon Hewitt Group Trust	Intermediate Crdt-T Fd	800,000	797,672
*	Aon Hewitt Group Trust	High Yield Plus Fund I	517,929	574,771
*	Aon Hewitt Group Trust	Global Real Estate Fund Cl I	103,118	99,445
	Total common collective trusts		36,490,685	39,795,006
	Dreyfus Funds	Cash Management Money Market Fund	786,500	786,500
	Total investments		<u>\$ 37,277,185</u>	<u>\$ 40,581,506</u>

* Party-in-interest

The above information has been certified by Bank of Hawaii, the Plan's trustee,
as complete and accurate.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Schedule SB, line 26a – Schedule of Active Participant Data
as of January 1, 2024

Number of Participants

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49										
50-54										
55-59										
60-64										
65-69										
70+										

N-97

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

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

Interest Rates	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Salary Increases	N/A
Optional Payment Form Election Percentage	100% of single participants elect single life annuity. 55% of married participants elect 66 $\frac{2}{3}$ % joint & survivor annuity and 45% elect single life annuity.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy	2024 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(b)
Disabled	Alternative disabled life mortality tables as defined under Revenue Ruling 96-7
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 67% of males and 60% of females have an eligible spouse and that males are two years older than their spouses.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2022 Plan Year	5.95%, limited to 5.92%
2023 Plan Year	7.30%, limited to 5.74%
2024 Plan Year	7.35%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	\$175,000
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Actuarial Assumptions and Methods

Table 1—Retirement Rates

Age	Rate
55	6.0%
56-61	3.0%
62-64	15.0%
65-69	25.0%
70+	100.0%

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
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Table 2—Withdrawal Rates

Age	Rate
20	7.5%
21	7.3%
22	7.1%
23	6.9%
24	6.7%
25	6.5%
26	6.3%
27	6.1%
28	5.9%
29	5.7%
30	5.5%
31	5.3%
32	5.1%
33	4.9%
34	4.7%
35	4.5%
36	4.3%
37	4.1%
38	3.9%
39	3.7%
40	3.5%
41	3.3%
42	3.1%
43	2.9%
44	2.7%
45	2.5%
46	2.3%
47	2.1%
48	1.9%
49	1.7%
50	1.5%
51	1.3%
52	1.1%
53	0.9%
54	0.7%
55+	0.0%

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
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Table 3—Disability Rates

Age	Male	Female	Age	Male	Female
15	0.036%	0.032%	45	0.414%	0.428%
16	0.039%	0.034%	46	0.456%	0.467%
17	0.042%	0.037%	47	0.505%	0.515%
18	0.045%	0.039%	48	0.559%	0.570%
19	0.048%	0.042%	49	0.616%	0.631%
20	0.052%	0.045%	50	0.681%	0.700%
21	0.057%	0.049%	51	0.756%	0.777%
22	0.061%	0.054%	52	0.847%	0.863%
23	0.066%	0.061%	53	0.959%	0.968%
24	0.071%	0.069%	54	1.091%	1.094%
25	0.076%	0.079%	55	1.232%	1.222%
26	0.082%	0.089%	56	1.373%	1.337%
27	0.089%	0.099%	57	1.506%	1.421%
28	0.095%	0.111%	58	1.627%	1.437%
29	0.103%	0.122%	59	1.743%	1.454%
30	0.110%	0.135%	60	1.858%	1.470%
31	0.119%	0.148%	61	1.975%	1.487%
32	0.129%	0.162%	62	2.098%	1.503%
33	0.139%	0.176%	63	2.224%	1.560%
34	0.151%	0.192%	64	2.352%	1.633%
35	0.163%	0.207%	65	2.483%	1.718%
36	0.177%	0.223%	66	2.623%	1.810%
37	0.194%	0.240%	67	2.773%	1.904%
38	0.213%	0.257%	68	2.933%	2.002%
39	0.234%	0.275%	69	3.100%	2.105%
40	0.257%	0.293%	70+	3.100%	2.105%
41	0.283%	0.314%			
42	0.312%	0.339%			
43	0.344%	0.367%			
44	0.377%	0.395%			

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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... [x] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... [x] D Check box if filing under: [x] Form 5558 [] automatic extension [] the DFVC program... 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: PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC. 1b Three-digit plan number (PN): 001 1c Effective date of plan: 11/01/1966 2a Plan sponsor's name (employer, if for a single-employer plan): THE GAS COMPANY, LLC 2b Employer Identification Number (EIN): 38-3679115 2c Plan Sponsor's telephone number: 808-594-5610 2d Business code (see instructions): 221210

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

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

Table with 4 columns: SIGN HERE, Signature, Date, Name. Row 1: Brent Kobayashi, 9/26/25. Row 2: Barbara Bermudes, 9/28/25.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																																	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																																	
5 Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">5</td> <td style="text-align: right;">372</td> </tr> </table>	5	372																															
5	372																																	
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:80%;"></td> </tr> <tr> <td style="text-align: center;">6a(1)</td> <td></td> <td style="text-align: right;">97</td> </tr> <tr> <td style="text-align: center;">6a(2)</td> <td></td> <td style="text-align: right;">88</td> </tr> <tr> <td style="text-align: center;">6b</td> <td></td> <td style="text-align: right;">185</td> </tr> <tr> <td style="text-align: center;">6c</td> <td></td> <td style="text-align: right;">44</td> </tr> <tr> <td style="text-align: center;">6d</td> <td></td> <td style="text-align: right;">317</td> </tr> <tr> <td style="text-align: center;">6e</td> <td></td> <td style="text-align: right;">44</td> </tr> <tr> <td style="text-align: center;">6f</td> <td></td> <td style="text-align: right;">361</td> </tr> <tr> <td style="text-align: center;">6g(1)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6g(2)</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6h</td> <td></td> <td style="text-align: right;">0</td> </tr> </table>				6a(1)		97	6a(2)		88	6b		185	6c		44	6d		317	6e		44	6f		361	6g(1)			6g(2)			6h		0
6a(1)		97																																
6a(2)		88																																
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6e		44																																
6f		361																																
6g(1)																																		
6g(2)																																		
6h		0																																
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">7</td> <td style="width:90%;"></td> </tr> </table>	7																																
7																																		

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1B 3H

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

9a Plan funding arrangement (check all that apply) (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	9b 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)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

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

A Name of plan Pension Plan for Classified Employees of Gasco, Inc.	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF The Gas Company, LLC	D Employer Identification Number (EIN) 38-3679115	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	42,237,957
	b Actuarial value	2b	45,401,339
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	222	27,091,735
	b For terminated vested participants	53	3,051,896
	c For active participants	97	12,590,802
	d Total	372	42,734,433
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.10%
6	Target normal cost		
	a Present value of current plan year accruals	6a	376,074
	b Expected plan-related expenses	6b	175,000
	c Target normal cost	6c	551,074

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

SIGN HERE	Carl Gillette Signature of actuary	<u>09/17/2025</u> Date
	Carl Gillette Type or print name of actuary	<u>2307739</u> Most recent enrollment number
	Aon Consulting, Inc. Firm name	<u>281-882-1000</u> Telephone number (including area code)
	MSC# 17866, Aon, PO Box 803507 Dallas TX 75380 Address of the firm	

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

Part II	Beginning of Year Carryover and Prefunding Balances	(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	1,152,839	4,304,958
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	681,674	0
9	Amount remaining (line 7 minus line 8)	471,165	4,304,958
10	Interest on line 9 using prior year's actual return of <u>11.77%</u>	55,456	506,694
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.23%</u>		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	526,621	4,811,652

Part III	Funding Percentages		
14	Funding target attainment percentage	14	92.59%
15	Adjusted funding target attainment percentage	15	104.93%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.71%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶			18(b)	0	18(c)	0

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 64

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	551,074
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	3,202,919	291,403
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	842,477
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	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	526,621	315,856	842,477

36 Additional cash requirement (line 34 minus line 35)..... **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years **40** 0

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at the beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	6.0%	1.0000	3.30
56	3.0%	0.9400	1.58
57	3.0%	0.9118	1.56
58	3.0%	0.8844	1.54
59	3.0%	0.8579	1.52
60	3.0%	0.8322	1.50
61	3.0%	0.8072	1.48
62	15.0%	0.7830	7.28
63	15.0%	0.6655	6.29
64	15.0%	0.5657	5.43
65	25.0%	0.4809	7.81
66	25.0%	0.3606	5.95
67	25.0%	0.2705	4.53
68	25.0%	0.2029	3.45
69	25.0%	0.1521	2.62
70	100.0%	0.1141	7.99
		Weighted Average	63.83

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Schedule SB, line 26a – Schedule of Active Participant Data
as of January 1, 2024

Number of Participants

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49										
50-54										
55-59										
60-64										
65-69										
70+										

N-97

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$ 3,202,919	January 1, 2024	15	\$ 291,403

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

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

Interest Rates	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Salary Increases	N/A
Optional Payment Form Election Percentage	100% of single participants elect single life annuity. 55% of married participants elect 66 $\frac{2}{3}$ % joint & survivor annuity and 45% elect single life annuity.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy	2024 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(b)
Disabled	Alternative disabled life mortality tables as defined under Revenue Ruling 96-7
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 67% of males and 60% of females have an eligible spouse and that males are two years older than their spouses.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2022 Plan Year	5.95%, limited to 5.92%
2023 Plan Year	7.30%, limited to 5.74%
2024 Plan Year	7.35%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	\$175,000
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Actuarial Assumptions and Methods

Table 1—Retirement Rates

Age	Rate
55	6.0%
56-61	3.0%
62-64	15.0%
65-69	25.0%
70+	100.0%

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
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Table 2—Withdrawal Rates

Age	Rate
20	7.5%
21	7.3%
22	7.1%
23	6.9%
24	6.7%
25	6.5%
26	6.3%
27	6.1%
28	5.9%
29	5.7%
30	5.5%
31	5.3%
32	5.1%
33	4.9%
34	4.7%
35	4.5%
36	4.3%
37	4.1%
38	3.9%
39	3.7%
40	3.5%
41	3.3%
42	3.1%
43	2.9%
44	2.7%
45	2.5%
46	2.3%
47	2.1%
48	1.9%
49	1.7%
50	1.5%
51	1.3%
52	1.1%
53	0.9%
54	0.7%
55+	0.0%

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Pension Plan for Classified Employees of Gasco, Inc.
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Table 3—Disability Rates

Age	Male	Female	Age	Male	Female
15	0.036%	0.032%	45	0.414%	0.428%
16	0.039%	0.034%	46	0.456%	0.467%
17	0.042%	0.037%	47	0.505%	0.515%
18	0.045%	0.039%	48	0.559%	0.570%
19	0.048%	0.042%	49	0.616%	0.631%
20	0.052%	0.045%	50	0.681%	0.700%
21	0.057%	0.049%	51	0.756%	0.777%
22	0.061%	0.054%	52	0.847%	0.863%
23	0.066%	0.061%	53	0.959%	0.968%
24	0.071%	0.069%	54	1.091%	1.094%
25	0.076%	0.079%	55	1.232%	1.222%
26	0.082%	0.089%	56	1.373%	1.337%
27	0.089%	0.099%	57	1.506%	1.421%
28	0.095%	0.111%	58	1.627%	1.437%
29	0.103%	0.122%	59	1.743%	1.454%
30	0.110%	0.135%	60	1.858%	1.470%
31	0.119%	0.148%	61	1.975%	1.487%
32	0.129%	0.162%	62	2.098%	1.503%
33	0.139%	0.176%	63	2.224%	1.560%
34	0.151%	0.192%	64	2.352%	1.633%
35	0.163%	0.207%	65	2.483%	1.718%
36	0.177%	0.223%	66	2.623%	1.810%
37	0.194%	0.240%	67	2.773%	1.904%
38	0.213%	0.257%	68	2.933%	2.002%
39	0.234%	0.275%	69	3.100%	2.105%
40	0.257%	0.293%	70+	3.100%	2.105%
41	0.283%	0.314%			
42	0.312%	0.339%			
43	0.344%	0.367%			
44	0.377%	0.395%			

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Schedule SB, Part V — Summary of Plan Provisions

Plan name	Pension Plan for Classified Employees of Gasco, Inc.
Effective date	Originally adopted effective November 1, 1966. Amended and restated effective January 1, 2016.
Eligibility	Employees covered by a collective bargaining agreement between The Gas Company, LLC and the Hawaii Teamsters and Allied Workers Union Local 996. Eligible employees become participants in the plan on the first of the month coincident with or following their employment date. Participation in the plan was frozen as of May 1, 2008.
Normal retirement	
Eligibility	Age 65.
Benefit	A monthly amount equal to \$59.50 x credited service.
Early retirement	
Eligibility	Age 55 and 5 years of vesting service.
Benefit	Normal retirement benefit reduced by 0.6% for each of the first 60 months payment begins before age 62 and by 0.4% for each subsequent month in excess of 60.
Late Retirement	
Eligibility	Past normal retirement date.
Benefit	Normal retirement benefit. Benefits shall commence the first of the month following age 70 if the participant continues to be employed at that date.
Disability Retirement	
Eligibility	5 years of vesting service and eligible for and receiving disability benefits under the Social Security Act.
Benefit	Normal retirement benefit.
Vested Termination	
Eligibility	5 years of vesting service.
Benefit	Normal retirement benefit reduced by 0.6% for each of the first 60 months payment begins before age 65 and by 0.4% for each subsequent month in excess of 60. Benefit shall not be paid earlier than age 55.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Preretirement Spouse

Eligibility	Married and (1) five years of vesting service or (2) age 65.
Benefit	66⅔% of the participant's benefit under the 66⅔% joint & survivor annuity had the participant elected to receive this option on the date the benefit commences. Benefits may commence on the first of the month coincident with or next following the later of date of death or when the participant would have attained age 55.

Definitions

Hour of service	An employee is credited with an hour of service for each hour such employee performs duties. An employee shall be credited with 45 hours of service for each week in which the employee completes at least one hour of service.
Credited service	A year for each calendar year in which an employee is credited with at least 1,878 hours of service. If less than 1,878 hours of service are credited during a calendar year, 1/12th of a year is credited for each 157 hours of service. Credited service is capped at 40 years.
Vesting service	Calendar years in which the employee has completed at least 501 hours of service.
Actuarial equivalence	UP-84 mortality table with ages setback two years for participants and seven years for spouses and an interest rate equal to 6½%.
Forms of payment	Other than the life annuity for an unmarried participant and 66⅔% joint & survivor annuity for a married participant, the following optional payment forms are available: <ul style="list-style-type: none">• Life annuity for married participants• 75% joint & survivor annuity for married participants• Social Security level income annuity• Lump sum payment no greater than \$3,500

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

**Other Information to Fully and Fairly Disclose the Actuarial Position of
the Plan**

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Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
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Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at the beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	6.0%	1.0000	3.30
56	3.0%	0.9400	1.58
57	3.0%	0.9118	1.56
58	3.0%	0.8844	1.54
59	3.0%	0.8579	1.52
60	3.0%	0.8322	1.50
61	3.0%	0.8072	1.48
62	15.0%	0.7830	7.28
63	15.0%	0.6655	6.29
64	15.0%	0.5657	5.43
65	25.0%	0.4809	7.81
66	25.0%	0.3606	5.95
67	25.0%	0.2705	4.53
68	25.0%	0.2029	3.45
69	25.0%	0.1521	2.62
70	100.0%	0.1141	7.99
		Weighted Average	63.83

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
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Late Retirement	
Eligibility	Past normal retirement date.
Benefit	Normal retirement benefit. Benefits shall commence the first of the month following age 70 if the participant continues to be employed at that date.
Disability Retirement	
Eligibility	5 years of vesting service and eligible for and receiving disability benefits under the Social Security Act.
Benefit	Normal retirement benefit.
Vested Termination	
Eligibility	5 years of vesting service.
Benefit	Normal retirement benefit reduced by 0.6% for each of the first 60 months payment begins before age 65 and by 0.4% for each subsequent month in excess of 60. Benefit shall not be paid earlier than age 55.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Preretirement Spouse

Eligibility	Married and (1) five years of vesting service or (2) age 65.
Benefit	66 $\frac{2}{3}$ % of the participant's benefit under the 66 $\frac{2}{3}$ % joint & survivor annuity had the participant elected to receive this option on the date the benefit commences. Benefits may commence on the first of the month coincident with or next following the later of date of death or when the participant would have attained age 55.

Definitions

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Vesting service	Calendar years in which the employee has completed at least 501 hours of service.
Actuarial equivalence	UP-84 mortality table with ages setback two years for participants and seven years for spouses and an interest rate equal to 6 $\frac{1}{2}$ %.
Forms of payment	Other than the life annuity for an unmarried participant and 66 $\frac{2}{3}$ % joint & survivor annuity for a married participant, the following optional payment forms are available: <ul style="list-style-type: none">• Life annuity for married participants• 75% joint & survivor annuity for married participants• Social Security level income annuity• Lump sum payment no greater than \$3,500

Schedule SB Attachment (Form 5500) —2024 Plan Year
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**Other Information to Fully and Fairly Disclose the Actuarial Position of
the Plan**

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Plan Name	PENSION PLAN FOR CLASSIFIED EMPLOYEES OF GASCO, INC.
Plan Sponsor EIN	38-3679115
ERISA Plan No.	001
Plan Year End	12/31/2024

The required attachment noted below is included within the Accountant's Opinion attachment to the Form 5500 Schedule H, Part III, which consists of the entire Audit report issued by the Plan's Independent Qualified Public Accountant (IQPA).

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

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan for Classified Employees of Gasco, Inc.
EIN: 38-3679115 PN: 001

Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$ 3,202,919	January 1, 2024	15	\$ 291,403