

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
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 Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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 ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN
1b Three-digit plan number (PN) 002
1c Effective date of plan 01/01/2020
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) ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN
8380 N. 200 W. HUNTINGTON, IN 46750
2b Employer Identification Number (EIN) 26-2766171
2c Sponsor's telephone number 260-224-0246
2d Business code (see instructions) 324110
3a Plan administrator's name and address [X] 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
5a Total number of participants at the beginning of the plan year 6
b Total number of participants at the end of the plan year 6
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
d(1) Total number of active participants at the beginning of the plan year 6
d(2) Total number of active participants at the end of the plan year 6
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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 of plan administrator, Date, and Name (JULIA HOFFMAN). Includes a second row for the employer/signer.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year: 591955. (See instructions.)

| Part III Financial Information | | | |
|------------------------------------------------------------------------------------------------------|--------------|------------------------------|------------------------|
| 7 Plan Assets and Liabilities | | (a) Beginning of Year | (b) End of Year |
| a Total plan assets | 7a | 1155131 | 1457707 |
| b Total plan liabilities | 7b | 0 | 0 |
| c Net plan assets (subtract line 7b from line 7a) | 7c | 1155131 | 1457707 |
| 8 Income, Expenses, and Transfers for this Plan Year | | (a) Amount | (b) Total |
| a Contributions received or receivable from: | | | |
| (1) Employers | 8a(1) | 200000 | |
| (2) Participants | 8a(2) | 0 | |
| (3) Others (including rollovers) | 8a(3) | 0 | |
| b Other income (loss) | 8b | 107515 | |
| c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | 307515 |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | 0 | |
| e Certain deemed and/or corrective distributions (see instructions) . | 8e | 0 | |
| f Administrative service providers (salaries, fees, commissions) | 8f | 0 | |
| g Other expenses | 8g | 4939 | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | 4939 |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | 302576 |
| j Transfers to (from) the plan (see instructions) | 8j | 0 | |

| Part IV Plan Characteristics | |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9a | If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1B 1C 3D |
| b | If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: |

| Part V Compliance Questions | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|-----------|---------------|
| 10 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) | 10a | | X | |
| b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) | 10b | | X | |
| c Was the plan covered by a fidelity bond? | 10c | X | | 500000 |
| d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 10d | | X | |
| e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) | 10e | | X | |
| f Has the plan failed to provide any benefit when due under the plan? | 10f | | X | |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) | 10g | | X | |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 10h | | | |
| i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | |

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above. Yes No

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year. **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

| 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|-------------------------|---------------|--------------|
| | | |

Part VIII IRS Compliance Questions

14a 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

14b 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

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705311A.

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 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 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

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>ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN</u> | B Three-digit plan number (PN) ▶ | <u>002</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN</u> | D Employer Identification Number (EIN) <u>26-2766171</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 checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 | |

Part I Basic Information

| | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------|--------------------------|
| 1 Enter the valuation date: | Month <u>12</u> Day <u>31</u> Year <u>2024</u> | | |
| 2 Assets: | | | |
| a Market value | 2a | <u>1257707</u> | |
| b Actuarial value | 2b | <u>1257707</u> | |
| 3 Funding target/participant count breakdown | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment | <u>0</u> | <u>0</u> | <u>0</u> |
| b For terminated vested participants | <u>0</u> | <u>0</u> | <u>0</u> |
| c For active participants | <u>6</u> | <u>1016111</u> | <u>1016111</u> |
| d Total | <u>6</u> | <u>1016111</u> | <u>1016111</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>5.59 %</u> | |
| 6 Target normal cost | | | |
| a Present value of current plan year accruals | 6a | <u>258799</u> | |
| b Expected plan-related expenses | 6b | <u>4939</u> | |
| c Target normal cost | 6c | <u>263738</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>LORRAINE DORSA</u> Type or print name of actuary <u>AEGIS PENSION SERVICES, INC.</u> Firm name <u>150 PROFESSIONAL DRIVE</u> <u>SUITE 200</u> <u>PONTE VEDRA BEACH, FL 32082</u> _____ Address of the firm | <u>09/25/2025</u> Date <u>23-04253</u> Most recent enrollment number <u>904-686-1835</u> Telephone number (including area code) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|

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 V Assumptions Used to Determine Funding Target and Target Normal Cost | | | |
| 21 Discount rate: | | | |
| a Segment rates: | 1st segment: 5.01 % | 2nd segment: 5.26 % | <input type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code) | | | 21b 0 |
| 22 Weighted average retirement age | | | 22 64 |
| 23 Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |

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

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

| | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|-------------------|
| Part VIII Minimum Required Contribution For Current Year | | | |
| 31 Target normal cost and excess assets (see instructions): | | | |
| a Target normal cost (line 6c) | | | 31a 263738 |
| b Excess assets, if applicable, but not greater than line 31a | | | 31b 241596 |
| 32 Amortization installments: | Outstanding Balance | Installment | |
| a Net shortfall amortization installment | 0 | 0 | |
| 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 22142 |
| | Carryover balance | Prefunding balance | Total balance |
| 35 Balances elected for use to offset funding requirement | 0 | 0 | 0 |
| 36 Additional cash requirement (line 34 minus line 35) | | | 36 22142 |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | | | 37 192657 |
| 38 Present value of excess contributions for current year (see instructions) | | | |
| a Total (excess, if any, of line 37 over line 36) | | | 38a 170515 |
| b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... | | | 38b 0 |
| 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | | | 39 0 |
| 40 Unpaid minimum required contributions for all years | | | 40 0 |

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

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------|
| Structured Attachment Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation | Schedule SB, line 26a Schedule of Active Participant Data | 2024 |
| | | This Form is Open to Public Inspection |
| | | |

| | | | | | | | |
|-----------------------------|--------------------------------------------|---------------------------|------------|------------|------------|-----------|-----|
| Name of Plan | ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN | | | | | | |
| Plan Year Begin Date | 01/01/2024 | Plan Year End Date | 12/31/2024 | EIN | 26-2766171 | PN | 002 |

| Attained Age | YEARS OF CREDITED SERVICE | | | | | |
|--------------|---------------------------|--------------|--------------|--------|--------------|--------------|
| | Under 1 | | | 1 to 4 | | |
| | No. | Average | | No. | Average | |
| | | Compensation | Cash Balance | | Compensation | Cash Balance |
| Under 25 | | | | | | |
| 25 to 29 | | | 1 | | | |
| 30 to 34 | | | 1 | | | |
| 35 to 39 | | | | | | |
| 40 to 44 | | | | | | |
| 45 to 49 | | | | | | |
| 50 to 54 | | | | | | |
| 55 to 59 | | | | | | |
| 60 to 64 | | | | | | |
| 65 to 69 | | | | | | |
| 70 & Up | | | | | | |

| Attained Age | YEARS OF CREDITED SERVICE | | | | | |
|--------------|---------------------------|--------------|--------------|----------|--------------|--------------|
| | 5 to 9 | | | 10 to 14 | | |
| | No. | Average | | No. | Average | |
| | | Compensation | Cash Balance | | Compensation | Cash Balance |
| Under 25 | | | | | | |
| 25 to 29 | | | | | | |
| 30 to 34 | 1 | | | | | |
| 35 to 39 | 1 | | | | | |
| 40 to 44 | | | | | | |
| 45 to 49 | | | | | | |
| 50 to 54 | | | | | | |
| 55 to 59 | | | | | | |
| 60 to 64 | | | | | | |
| 65 to 69 | | | 2 | | | |
| 70 & Up | | | | | | |

| | | | | | | | |
|-----------------------------|--------------------------------------------|---------------------------|------------|------------|------------|-----------|-----|
| Name of Plan | ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN | | | | | | |
| Plan Year Begin Date | 01/01/2024 | Plan Year End Date | 12/31/2024 | EIN | 26-2766171 | PN | 002 |

| Attained Age | YEARS OF CREDITED SERVICE | | | | | |
|--------------|---------------------------|--------------|--------------|----------|--------------|--------------|
| | 15 to 19 | | | 20 to 24 | | |
| | No. | Average | | No. | Average | |
| | | Compensation | Cash Balance | | Compensation | Cash Balance |
| Under 25 | | | | | | |
| 25 to 29 | | | | | | |
| 30 to 34 | | | | | | |
| 35 to 39 | | | | | | |
| 40 to 44 | | | | | | |
| 45 to 49 | | | | | | |
| 50 to 54 | | | | | | |
| 55 to 59 | | | | | | |
| 60 to 64 | | | | | | |
| 65 to 69 | | | | | | |
| 70 & Up | | | | | | |

| Attained Age | YEARS OF CREDITED SERVICE | | | | | |
|--------------|---------------------------|--------------|--------------|----------|--------------|--------------|
| | 25 to 29 | | | 30 to 34 | | |
| | No. | Average | | No. | Average | |
| | | Compensation | Cash Balance | | Compensation | Cash Balance |
| Under 25 | | | | | | |
| 25 to 29 | | | | | | |
| 30 to 34 | | | | | | |
| 35 to 39 | | | | | | |
| 40 to 44 | | | | | | |
| 45 to 49 | | | | | | |
| 50 to 54 | | | | | | |
| 55 to 59 | | | | | | |
| 60 to 64 | | | | | | |
| 65 to 69 | | | | | | |
| 70 & Up | | | | | | |

| | | | | | | | |
|-----------------------------|--------------------------------------------|---------------------------|------------|------------|------------|-----------|-----|
| Name of Plan | ALTERNATIVE FUEL SOLUTIONS RETIREMENT PLAN | | | | | | |
| Plan Year Begin Date | 01/01/2024 | Plan Year End Date | 12/31/2024 | EIN | 26-2766171 | PN | 002 |

| Attained Age | YEARS OF CREDITED SERVICE | | | | | |
|--------------|---------------------------|--------------|--------------|---------|--------------|--------------|
| | 35 to 39 | | | 40 & Up | | |
| | No. | Average | | No. | Average | |
| | | Compensation | Cash Balance | | Compensation | Cash Balance |
| Under 25 | | | | | | |
| 25 to 29 | | | | | | |
| 30 to 34 | | | | | | |
| 35 to 39 | | | | | | |
| 40 to 44 | | | | | | |
| 45 to 49 | | | | | | |
| 50 to 54 | | | | | | |
| 55 to 59 | | | | | | |
| 60 to 64 | | | | | | |
| 65 to 69 | | | | | | |
| 70 & Up | | | | | | |

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**

OMB Nos. 1210-0110
1210-0089

2024

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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 single-employer plan a multiple-employer plan (not multiemployer) (Pension plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- 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** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)
- D** If the plan is a collectively-bargained plan, check here
- 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 Alternative Fuel Solutions Retirement Plan | 1b Three-digit plan number (PN) ▶ | 002 |
| | 1c Effective date of plan | 01/01/2020 |
| 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) Alternative Fuel Solutions Retirement Plan 8380 N. 200 W. US Huntington IN 46750 | 2b Employer Identification Number (EIN) | 26-2766171 |
| | 2c Sponsor's telephone number (260) | 224-0246 |
| | 2d Business code (see instructions) | 324110 |
| 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 | |
| 5a Total number of participants at the beginning of the plan year | 5a | 6 |
| b Total number of participants at the end of the plan year | 5b | 6 |
| c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | 5c(1) | |
| c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 5c(2) | |
| d(1) Total number of active participants at the beginning of the plan year | 5d(1) | 6 |
| d(2) Total number of active participants at the end of the plan year | 5d(2) | 6 |
| e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | 5e | 0 |

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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 | <i>Julia K. Hoffman</i> Signature of plan administrator | <u>10-1-2025</u> Date | Julia Hoffman Enter name of individual signing as plan administrator |
| SIGN HERE | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |

- 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
 - 6b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this year 591955. (See instructions.)

Part III Financial Information

| | | (a) Beginning of Year | (b) End of Year |
|------------------------------------------------------------------------------------------------|-------|-----------------------|-----------------|
| 7 Plan Assets and Liabilities | | | |
| a Total plan assets | 7a | 1,155,131 | 1,457,707 |
| b Total plan liabilities | 7b | 0 | 0 |
| c Net plan assets (subtract line 7b from line 7a) | 7c | 1,155,131 | 1,457,707 |
| 8 Income, Expenses, and Transfers for this Plan Year | | (a) Amount | (b) Total |
| a Contributions received or receivable from: | | | |
| (1) Employers | 8a(1) | 200,000 | |
| (2) Participants | 8a(2) | 0 | |
| (3) Others (including rollovers) | 8a(3) | 0 | |
| b Other income (loss) | 8b | 107,515 | |
| c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | 307,515 |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | 0 | |
| e Certain deemed and/or corrective distributions (see instructions) | 8e | 0 | |
| f Administrative service providers (salaries, fees, commissions) | 8f | 0 | |
| g Other expenses | 8g | 4,939 | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | 4,939 |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | 302,576 |
| j Transfers to (from) the plan (see instructions) | 8j | 0 | |

Part IV Plan Characteristics

- 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1B 1C 3D
- b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

| | | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|----|---------|
| 10 During the plan year: | | | | |
| 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) | 10a | | x | |
| b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) | 10b | | x | |
| c Was the plan covered by a fidelity bond? | 10c | x | | 500,000 |
| d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 10d | | x | |
| e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) | 10e | | x | |
| f Has the plan failed to provide any benefit when due under the plan? | 10f | | x | |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year end.) | 10g | | x | |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 10h | | | |
| i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | |

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below Yes No

a. Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above. Yes No

a 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 letter ruling granting the waiver Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year. **12b**

c Enter the amount contributed by the employer to the plan for the plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

| 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|-------------------------|---------------|--------------|
| | | |

Part VIII IRS Compliance Questions

14a 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

14b 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

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02/28/2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705311a.

E-SIGNATURE AUTHORIZATION

for

Alternative Fuel Solutions Retirement Plan

26-2766171/002

For Plan Year 01/01/2024 through 12/31/2024

I/We, the undersigned, understand that a 5500 Series filing for the plan listed above must be prepared, electronically signed and electronically transmitted to the EBSA Electronic Filing Acceptance System (EFAST).

I/We authorize Aegis Pension Services, Inc. to electronically sign the 5500 Series filing on my/our behalf and to transmit that signed form to EFAST on or before the filing due date.

I/We understand that by granting this authority:

- A manually signed and dated Form 5500-SF that has been provided must be returned to Aegis Pension Services, Inc. before they can begin the electronic filing process. I/We will retain a copy of this manually signed form and any schedules and attachments in the plan records.
- Aegis Pension Services, Inc. will not be responsible for any late filing penalty assessed under ERISA should I/we not return the manually signed and dated Form 5500-SF prior to the filing due date.
- An electronic copy of the manually signed and dated Form 5500-SF showing my/our signatures will be included in the electronic filing and will be posted by the EBSA to the Internet for public disclosure.
- Aegis Pension Services, Inc. will maintain a copy of this written authorization in its records.
- Aegis Pension Services, Inc. will notify all signers about any inquiries and correspondence it receives about this filing from EFAST, EBSA, IRS or PBGC.
- Aegis Pension Services, Inc. shall not be deemed to be a plan fiduciary with respect to this plan solely on account of providing the electronic signature and filing of the 5500-SF for the plan year listed above.



Plan Administrator

10-1-2025

Date

Plan Sponsor

Date

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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 Alternative Fuel Solutions Retirement Plan | B Three-digit plan number (PN) ► 002 |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Alternative Fuel Solutions Retirement Plan | D Employer Identification Number (EIN) 26-2766171 |

E Type of plan: Single Multiple-A Multiple-B **F** Prior year plan size: 100 or fewer 101-500 More than 500

Part I Basic Information

1 Enter the valuation date: Month 12 Day 31 Year 2024

| | | |
|--------------------------------|-----------|-----------|
| 2 Assets: | | |
| a Market value | 2a | 1,257,707 |
| b Actuarial value | 2b | 1,257,707 |

| | | | |
|----------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| 3 Funding target/participant count breakdown: | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment | 0 | 0 | 0 |
| b For terminated vested participants | 0 | 0 | 0 |
| c For active participants | 6 | 1,016,111 | 1,016,111 |
| d Total | 6 | 1,016,111 | 1,016,111 |


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** 5.59 %

| | | |
|------------------------------------------------------------|-----------|---------|
| 6 Target normal cost | | |
| a Present value of current plan year accruals | 6a | 258,799 |
| b Expected plan-related expenses | 6b | 4,939 |
| c Target normal cost | 6c | 263,738 |

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  Lorraine Dorsa | Date 09/25/2025 |
| | Type or print name of actuary Aeqis Pension Services, Inc. | Most recent enrollment number (904) 686-1835 |
| | Firm name 150 Professional Drive Suite 200 US Ponte Vedra Beach FL 32082 | 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

**Schedule SB, line 19 -
Discounted Employer Contributions**
Alternative Fuel Solutions Retirement Plan
26-2766171 / 002
For the plan year 01/01/2024 through 12/31/2024
Valuation Date: 12/31/2024

| | Date | Amount | Adjusted Contribution | Adjusted Prior Year Contribution | Adjusted Quarterly | Effective Rate | Penalty Rate |
|------------------------------------|-------------------|------------------|-----------------------|----------------------------------|--------------------|----------------|--------------|
| Deposited Contribution | 09/08/2025 | \$200,000 | | | | | |
| Applied to Additional Contribution | 12/31/2024 | 177,014 | 170,515 | 0 | 0 | 5.59 | 0.00 |
| Applied to MRC | 12/31/2024 | 22,986 | 22,142 | 0 | 0 | 5.59 | 0.00 |
| Totals for Deposited Contribution | | \$200,000 | \$192,657 | \$0 | \$0 | | |

Schedule SB, Part V Summary of Plan Provisions

Alternative Fuel Solutions Retirement Plan

26-2766171 / 002

For the plan year 01/01/2024 through 12/31/2024

| | | | |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| <u>Employer:</u> | Alternative Fuel Solutions Retirement Plan | | |
| | Type of Entity - | Limited Liability Company (LLC) taxed as Sole Proprietor | |
| | EIN: 26-2766171 | TIN: | Plan #: 002 Plan Type: Cash Balance |
| <u>Dates:</u> | Effective - | 01/01/2020 | Valuation - 12/31/2024 |
| <u>Eligibility:</u> | All employees excluding non-resident aliens, members of an excluded class, union, and excluding members of Cls - "LEASED" | | |
| | Minimum age - | 21 | Months of service - 12 |
| | Hours Required for - | Eligibility - 1000 | Benefit accrual - 1000 Vesting - 1000 |
| | Plan Entry - | First day of 1st or 7th month of plan year on or next following eligibility satisfaction | |
| <u>Retirement:</u> | Normal - | First of month coincident with or next following attainment of age 62 and completion of 5 years of participation | |
| | Early - | Not provided | |
| <u>Average Compensation:</u> | Current compensation | | |
| | Top Heavy Minimum Benefit - | Highest 5 consecutive top heavy years of participation | |
| <u>Plan Benefits:</u> | Retirement - | Actuarial equivalent of the hypothetical account balance derived from annual Pay Credits and Interest Credits | |
| | Pay Credits - | Classification | Pay Credit Formula |
| | | 001 | \$1,000,000 - 10% of 415 max |
| | | 002 | \$75,000 |
| | | 003 | \$75,000 |
| | | Minimum pay credit to provide a life annuity at retirement of 0.5% of compensation per year of participation | |
| | Interest Credit Rate - | Current Yr - 4.94% | Projected Yrs - 5.5% |
| | Accrued Benefit - | Hypothetical Account Balance | |
| | | Minimum Benefit - None | |
| | | Maximum Benefit - None | |
| | | Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality | |
| | Early Retirement - | None | |
| | Death Benefit - | Present Value of Vested Accrued Benefit | |
| | Disability Benefit - | None | |
| <u>Top Heavy Minimum:</u> | None | | |
| <u>IRS Limitations:</u> | 415 Limits - | Percent: 100 | Dollar: \$275,000 |
| | Maximum 401(a)(17) compensation - \$345,000 | | |
| <u>PBGC:</u> | Plan is covered by Pension Benefit Guaranty Corporation | | |
| <u>Normal Form:</u> | Life Annuity | | |
| <u>Optional Forms:</u> | Lump Sum | | |
| | Annuity Guaranteed for 0 Years | | |
| | Joint with 50%, 75% or 100% Survivor Benefit | | |
| <u>Vesting Schedule:</u> | 100% vested in 3 years. | | |
| | Service is calculated using all years of service | | |

Schedule SB, Part V Summary of Plan Provisions

Alternative Fuel Solutions Retirement Plan

26-2766171 / 002

For the plan year 01/01/2024 through 12/31/2024

Present Value of Accrued Benefit: Based on the Hypothetical Account Balance.

Actuarial Equivalence:

| | |
|------------------------------|--------------------------------------------|
| Pre-Retirement - Interest - | 5% |
| Mortality Table - | None |
| Post-Retirement - Interest - | 5% |
| Mortality Table - | Applicable Mortality Table - IRC 417(e)(3) |

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Alternative Fuel Solutions Retirement Plan

26-2766171 / 002

For the plan year 01/01/2024 through 12/31/2024

Valuation Date: 12/31/2024

Funding Method: As prescribed in IRC Section 430
Age - Eligibility age at last birthday and other ages at nearest birthday

Prospective Compensation - Current compensation

Form of Payment - Assumed form of payment for funding is lump sum which is the Hypothetical Account Balance. Funding Target for lump sum is the current Hypothetical Account Balance projected to the assumed retirement date using the Interest Credit Rate discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

| Segment # | Year | Rate % |
|-----------|--------|--------|
| Segment 1 | 0 - 5 | 5.01 |
| Segment 2 | 6 - 20 | 5.26 |
| Segment 3 | > 20 | 5.36 |

Segment rates as of September 30, 2023 As permitted under IRC 430(h)(2)(C)(iv)(II) - ARP

| Segment # | Year | Rate % |
|-----------|--------|--------|
| Segment 1 | 0 - 5 | 5.01 |
| Segment 2 | 6 - 20 | 5.26 |
| Segment 3 | > 20 | 5.59 |

Pre-Retirement - Mortality Table - None
 Improvement Scale - None
 Early Retirement Table - None
 Turnover Table - None
 Disability Table - None
 Salary Scale - None
 Interest Credit Rate - Current Yr - 4.94% Projected Yrs - 5.5%
 Expense Load - \$4,939
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 24C - 2024 Combined
 Improvement Scale - None
 Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)