

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan POOL COMPANY RETIREMENT INCOME PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 05/01/1990
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) POOL COMPANY/NABORS INDUSTRIES INC. 515 WEST GREEN ROAD., SUITE 1200 HOUSTON, TX 77067
2b	Employer Identification Number (EIN) 76-0306172
2c	Plan Sponsor's telephone number 281-874-0035
2d	Business code (see instructions) 211120

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/02/2025	LE PAN
	Signature of plan administrator	Date	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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	5 772
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) 7 6a(2) 6 6b 416 6c 205 6d 627 6e 130 6f 757 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 1I

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) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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) 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
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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 POOL COMPANY RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF POOL COMPANY/NABORS INDUSTRIES INC.	D Employer Identification Number (EIN) 76-0306172
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 01 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	14823247	
b	Actuarial value	2b	15189257	
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	508	10338522	10338522
b	For terminated vested participants	257	4973182	4973182
c	For active participants	7	127235	127235
d	Total	772	15438939	15438939
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	4.99 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	297701	
c	Target normal cost	6c	297701	

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 MEGAN GRAY Type or print name of actuary MILLIMAN, INC. Firm name 1415 LOUISIANA STREET, SUITE 500 HOUSTON, TX 77002 Address of the firm	09/30/2025 Date 23-07957 Most recent enrollment number 713-658-8451 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	269604
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	140219
9 Amount remaining (line 7 minus line 8)	0	129385
10 Interest on line 9 using prior year's actual return of <u>15.23</u> %	0	19705
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>5.12</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)	0	149090

Part III Funding Percentages

14 Funding target attainment percentage	14	97.41 %
15 Adjusted funding target attainment percentage	15	97.41 %
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	94.47 %
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
10/15/2024	75893	0			
01/15/2025	75999	0			
09/05/2025	47144	0			
Totals ▶			18(b)	199036	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	188740

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
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21	Discount rate:	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">a Segment rates:</td> <td style="width:33%;">1st segment: 4.75 %</td> <td style="width:33%;">2nd segment: 4.87 %</td> <td style="width:33%;">3rd segment: 5.59 %</td> <td style="width:33%;">☐ N/A, full yield curve used</td> </tr> </table>	a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	☐ N/A, full yield curve used		
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	☐ N/A, full yield curve used					
	b Applicable month (enter code)	21b	4						
22	Weighted average retirement age	22	63						
23	Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute								

Part VI	Miscellaneous Items
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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
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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
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31	Target normal cost and excess assets (see instructions):		
	a Target normal cost (line 6c)	31a	297701
	b Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
	a Net shortfall amortization installment	398772	40071
	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		
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....		34 style="text-align: center;">337772
		Carryover balance	Prefunding balance
35	Balances elected for use to offset funding requirement	0	149090
36	Additional cash requirement (line 34 minus line 35)		36 style="text-align: center;">188682
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37 style="text-align: center;">188740
38	Present value of excess contributions for current year (see instructions)		
	a Total (excess, if any, of line 37 over line 36)	38a	58
	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 style="text-align: center;">0
40	Unpaid minimum required contributions for all years		40 style="text-align: center;">0

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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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
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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		
A Name of plan POOL COMPANY RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 POOL COMPANY/NABORS INDUSTRIES INC.	D Employer Identification Number (EIN) 76-0306172	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

PRINCIPAL

51-0099493

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	58134	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MILLIMAN

91-0675641

(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	NONE	38400	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DOEREN MAYHEW ASSURANCE

38-2492570

(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?
10	NONE	14300	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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 POOL COMPANY RETIREMENT INCOME PLAN		B Three-digit plan number (PN) ▶ 003
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 POOL COMPANY/NABORS INDUSTRIES INC.		D Employer Identification Number (EIN) 76-0306172

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK S&P 500 INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 94-3224211-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1795388	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK US AGG BOND INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 94-3226244-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5670147	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK INTL EQUITY INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 52-2265229-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1803710	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK RUSSELL 2000 INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 52-2265233-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 739958	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK SHORT TERM INVESTMENT FND			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 41-6292499-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 437072	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LARGE GROWTH INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 52-2265232-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1481923	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK LARGE VALUE INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 52-2265227-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1504587	

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK S&P MIDCAP INDEX CIT N**b** Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 52-2265235-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1190080
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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)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

A Name of plan POOL COMPANY RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 POOL COMPANY/NABORS INDUSTRIES INC.	D Employer Identification Number (EIN) 76-0306172

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	242152	123143
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	1618	1542
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	14132933	14622865
(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)	454822	454589
(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	14831525	15202139
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	14831525	15202139

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)	199036	
(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)		199036
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	20723	
(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)		20723
(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)	11944	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		11944
(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)		1443361
(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)		19123
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1694187

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1110587	
(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)		1110587
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)	14300	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	58134	
(7) Actuarial fees	2i(7)	38400	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	102152	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		212986
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1323573

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		370614
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: **DOEREN MAYHEW ASSURANCE**

(2) EIN: **38-2492570**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 551923.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		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.		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					
A Name of plan POOL COMPANY RETIREMENT INCOME PLAN				B Three-digit plan number (PN) ▶ 003	
C Plan sponsor's name as shown on line 2a of Form 5500 POOL COMPANY/NABORS INDUSTRIES INC.				D Employer Identification Number (EIN) 76-0306172	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1 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): 51-0099493					
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					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2024 v. 240311	

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ 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. ☐ 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_____.



POOL COMPANY RETIREMENT INCOME PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2024 AND 2023
(With Independent Auditor's Report Thereon)

POOL COMPANY RETIREMENT INCOME PLAN

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Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) Year Ended December 31, 2024	14
Schedule H, Line 4(j) - Schedule of Reportable Transactions Year Ended December 31, 2024	15
* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.	

INDEPENDENT AUDITOR'S REPORT

Participants and Plan Administrator of
Pool Company Retirement Income Plan

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

We have performed audits of the financial statements of the Pool Company Retirement Income Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, 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 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 year ended December 31, 2024, stating that the certified investment information, as described in Note 3 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 Audits 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 accounting principles generally accepted in the United States of America (GAAP).
- The information in the accompanying financial statements related to assets held by and certified by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 Audits of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our ethical responsibilities in accordance with the 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 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 for one year after the date the financial statements are issued.

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

Auditor's Responsibilities for the Audits 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 judgement 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 certifications, 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 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 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 Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2024 and schedule of reportable transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements, but is supplemental 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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including 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 schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified 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).

Doeren Mayhew Assurance

Houston, Texas
October 2, 2025

**POOL COMPANY
RETIREMENT INCOME PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023**

<u>Assets</u>	<u>2024</u>	<u>2023</u>
Investments at fair value (Notes 3 and 4):		
Collective trust funds	\$ 14,622,865	\$ 14,132,933
Mutual funds	<u>454,589</u>	<u>454,822</u>
Total investments	15,077,454	14,587,755
Employer contributions receivable	123,143	242,152
Accrued interest receivable (Note 3)	<u>1,542</u>	<u>1,618</u>
Net assets available for benefits	<u><u>\$ 15,202,139</u></u>	<u><u>\$ 14,831,525</u></u>

See accompanying notes to financial statements

**POOL COMPANY
RETIREMENT INCOME PLAN**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2024**

Additions to net assets:	
Employer contributions	\$ 199,036
Net appreciation in fair value of investments (Note 3)	1,462,484
Dividend and interest income (Note 3)	<u>32,667</u>
Total additions to net assets	<u>1,694,187</u>
Deductions from net assets:	
Benefits paid to participants	1,110,587
PBGC premiums	102,152
Administrative expenses (Note 8)	<u>110,834</u>
Total deductions from net assets	<u>1,323,573</u>
Net increase in net assets available for benefits	370,614
Net assets available for benefits - beginning of year	<u>14,831,525</u>
Net assets available for benefits - end of year	<u><u>\$ 15,202,139</u></u>

See accompanying notes to financial statements

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

Note 1 - Plan Description

General

The Pool Company Retirement Income Plan (the Plan) is a noncontributory defined benefit plan that was established on May 1, 1990 for the eligible employees of Pool Energy Services Company and its participating subsidiaries. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA) and the Internal Revenue Code (IRC).

On June 19, 1998, the Plan was amended for freeze of entry by employees of Pool Energy Services Company into the Plan on or after January 1, 1998, and a cessation of benefit accruals under the Plan as of December 31, 1998. In addition, the Plan was amended to provide for involuntary cash-outs of accrued benefits under the Plan with an increased limitation for such cash-outs as permitted under the Taxpayer Relief Act of 1997.

On November 24, 1999, Pool Energy Services Company was acquired by Nabors Industries, Inc. (the Company).

Further information relating to contributions, eligibility, benefit provisions, vesting rights, Plan termination and Pension Benefit Guaranty Corporation (PBGC) rights is available in the Summary Plan Description. Participants should refer to the Plan document for a more complete description of the Plan's provisions. Unless otherwise noted, the provisions in the following subsections are as of December 31, 2024.

Plan Administration

The Company is the Plan Administrator and Sponsor. Milliman, Inc. is the recordkeeper and actuary for the Plan. The Pool Company Retirement Income Trust (the Trust) was established effective May 1, 1990 to hold and invest the contributions made pursuant to the Plan and to make payments in accordance with the provisions of the Plan. The Trust is nondiscretionary and investments are made at the direction of the Trustee under the guidelines established by the committee appointed by the Board. Principal Trust Company is the Trustee.

Funding

The Plan is funded by the Company which makes contributions to the Trust in amounts sufficient to maintain the Plan on an actuarial basis as determined by the Plan's actuary. The funding method is the unit credit method. The Company met the minimum funding standards required by ERISA for the year ended December 31, 2024, after election and application of the Prefunding Balance which represents historical contributions made in excess of minimum funding requirements under law.

Plan Benefits

The Plan makes payments to participants or their beneficiaries upon their retirement, death or termination. Benefit payments are based on a participant's length of service and are normally paid through a monthly annuity for life. Full vesting of benefits occurs after completion of five years of service as defined by the Plan. A participant who was employed on December 31, 1998 shall be 100% vested regardless of years of vesting service. Effective September 1, 2016, the Plan was amended to allow for in-service withdrawals, provided the employee has reached sixty-two years of age. Required minimum distributions are made in accordance with applicable Internal Revenue Service (IRS) rules and regulations.

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

Administrative Expenses

All expenses incurred in the administration of the Plan are allowed to be paid from the Plan unless paid by the Company.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared on the accrual basis and present the net assets available for benefits and changes in those net assets in accordance with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Payment of Benefits

Benefits paid to participants are recorded upon distribution.

Fees and Expenses

Direct fees for Trustee and recordkeeping services are paid by the Plan and are included in administrative expenses. Investment related expenses are included in the net appreciation in fair value of investments. Certain administrative costs of the Plan are paid directly by the Company and are excluded from these financial statements.

Subsequent Events

These financial statements and related disclosures include evaluation of events up through October 2, 2025, which is the date the financial statements were available to be issued.

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

Note 3 - Unaudited Information Certified by Trustee

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted under such election, the following information has been certified by Principal Trust Company as to its completeness and accuracy and was not subject to any auditing procedures performed by the Plan's independent auditor:

- All investments and investment related information as shown in the statements of net assets available for benefits and notes to financial statements as of December 31, 2024 and 2023;
- Dividend and interest income and net appreciation in fair value of investments as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2024; and
- All information included in the schedule of assets (held at end of year) as of December 31, 2024 and the schedule of reportable transactions for the year ended December 31, 2024, as shown in the supplemental schedules.

Note 4 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

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

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

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

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

Mutual fund: Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-end mutual fund registered with the Securities and Exchange Commission. This fund is required to publish a daily net asset value (NAV) and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

Collective trust funds: Valued based on readily determinable fair value as reported and published by the fund's trustee. The Plan's beneficial interest in the collective trust funds is represented by units. The NAV per unit is determined each business day by the trustee of the fund and is based on the fair value of the fair value of the underlying investments held by the fund less its liabilities.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. While Plan management believes the valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured on a recurring basis at fair value as of December 31, 2024:

	Level 1	Level 2	Level 3	Total
Mutual fund	\$ 454,589	\$ -	\$ -	\$ 454,589
Collective trust funds		14,622,865	-	14,622,865
Total assets in the fair value hierarchy	<u>\$ 454,589</u>	<u>\$ 14,622,865</u>	<u>\$ -</u>	<u>\$ 15,077,454</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets measured on a recurring basis at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Mutual fund	\$ 454,822	\$ -	\$ -	\$ 454,822
Collective trust funds	-	14,132,933	-	14,132,933
Total assets in the fair value hierarchy	<u>\$ 454,822</u>	<u>\$ 14,132,933</u>	<u>\$ -</u>	<u>\$ 14,587,755</u>

Note 5 - Federal Income Tax Status

The IRS has determined and informed the Company by a letter dated September 19, 2012, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the 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.

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

The Plan has implemented mandatory provisions of the SECURE 2.0 Act. Written amendments to the Plan document to reflect these operational changes will be executed at a later date in accordance with deadlines pursuant to applicable laws and IRS guidance.

Note 6 - Plan Termination

Although the Board has not expressed any intent to do so, the Plan is subject to termination by the Board, in which event the assets of the Trust will be allocated, subject to provision for expenses of administration of liquidation, as prescribed by ERISA and its related regulations. Remaining assets of the Plan, if any, after the above allocation will be returned to the Company provided all liabilities of the Plan have been satisfied.

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

In the event the Plan is terminated at some future date, the determination of whether all participants receive their benefits will depend on the sufficiency, at the time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all, which impacts the determination of whether all participants will receive their benefits.

Note 7 - Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered to date. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of deceased employees, and present employees or their beneficiaries. Benefits under the Plan with respect to salaried employees are based on final average monthly compensation and years of service as defined by the Plan. Benefits for hourly employees are based on a fixed rate multiplied by years of service as defined by the Plan.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

Significant underlying actuarial assumptions used in the valuations at December 31, 2024 and 2023 are as follows:

Investment return - 5.75% per year for 2024 and 2023, compounded annually and net of investment expenses.

Inflation rate - 2.37% per year for 2024 and 2.31% per year for 2023.

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

Retirement rates -

<u>Age</u>	<u>Rate</u>
55-59	2 %
60-61	5 %
62	25 %
63-64	15 %
65	50 %
66+	100 %

Mortality table - For 2024 and 2023, Pri-2012 Mortality Tables projected forward using Scale MP-2021 on a generational basis, with sex-distinct employee rates before benefit commencement and healthy annuitant rates after benefit commencement.

Earnings progression - None-due to benefits frozen effective December 31, 1998.

Form of payment - Life annuity for 2024 and 2023.

Funding method - Unit Credit Method for 2024 and 2023.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. In the event of Plan termination, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits at December 31 is as follows:

	<u>2024</u>	<u>2023</u>
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 9,563,957	\$ 9,833,382
Participants and beneficiaries with deferred benefits	5,043,989	4,694,553
Active participants	<u>97,441</u>	<u>120,179</u>
 Total actuarial present value of accumulated plan benefits	 <u>\$ 14,705,387</u>	 <u>\$ 14,648,114</u>

A summary of significant changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2024 is as follows:

Value at December 31, 2023	\$ 14,648,114
Reduction in discount period	810,783
Benefits paid	(1,110,587)
Actuarial loss	<u>357,077</u>
 Value at December 31, 2024	 <u>\$ 14,705,387</u>

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025 and 2024.

POOL COMPANY RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

Note 8 - Related Party and Party-in-Interest Transactions

The Plan's investments are managed by the Trustee. BlackRock, an investment management firm that provides investment offerings to the Plan, has an ownership interest in the Trustee of the Plan. These associated investment transactions qualify as party-in-interest transactions as defined by ERISA; however, these transactions are not considered prohibited transactions under 29 CFR 408(b) of the ERISA regulations. During the year ended December 31, 2024, fees of approximately \$58,000 were paid by the Plan to the Trustee and of approximately \$38,000 to the actuary.

Note 9 - Risks and Uncertainties

Financial instruments which potentially subject the Plan to concentration of credit risk consist primarily of the Plan's investment portfolio, the details of which are described in the financial statements. Such credit risk is considered by the Plan Administrator to be limited due to the financial stability of the institution and diversity of investments. The Plan does not require collateral with respect to its investments.

Investment securities are exposed to various risks, such as interest rate volatility, market risk, foreign exchange risk and credit risk. 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 those 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 inflation rates, interest rates, employee demographics and life expectancy, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

SUPPLEMENTAL SCHEDULES

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
*	Principal Trust Company	Principal/BlackRock US Aggregate Bond Index CIT N	\$ 5,340,977	\$ 5,670,147
*	Principal Trust Company	Principal/BlackRock International Equity Index CIT N	1,322,885	1,803,710
*	Principal Trust Company	Principal/BlackRock S&P 500 Index CIT N	849,802	1,795,388
*	Principal Trust Company	Principal/BlackRock Large Cap Value Index CIT N	921,499	1,504,587
*	Principal Trust Company	Principal/BlackRock Large Cap Growth Index CIT N	786,939	1,481,923
*	Principal Trust Company	Principal/BlackRock S&P Midcap Index CIT N	702,529	1,190,080
*	Principal Trust Company	Principal/BlackRock Russell 2000 Index CIT N	543,282	739,958
*	Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	437,072	437,072
	Fidelity	Fidelity Emerging Markets Index Fund	463,348	454,589
			<u>\$ 11,368,333</u>	<u>\$ 15,077,454</u>

* Party-in-interest

Note: The information in this schedule has been certified as to its completeness and accuracy by the Trustee,
Principal Trust Company.

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
<i>Category (iii) - Series of transactions in excess of 5% of Plan net assets.</i>								
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	\$ 91,707	n/a	n/a	\$ 91,707	\$ 91,707	\$ -
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	657	n/a	n/a	657	657	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	13,793	n/a	n/a	13,793	13,793	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	3,707	n/a	n/a	3,707	3,707	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,010	n/a	n/a	92,010	92,010	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	419	n/a	n/a	419	419	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	91,898	n/a	n/a	91,898	91,898	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	186	n/a	n/a	186	186	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	15,000	n/a	n/a	15,000	15,000	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	91,782	n/a	n/a	91,782	91,782	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	62	n/a	n/a	62	62	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	14,593	n/a	n/a	14,593	14,593	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	67	n/a	n/a	67	67	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	91,849	n/a	n/a	91,849	91,849	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,793	n/a	n/a	92,793	92,793	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	84	n/a	n/a	84	84	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	9,450	n/a	n/a	9,450	9,450	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,679	n/a	n/a	92,679	92,679	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	107	n/a	n/a	107	107	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	14,663	n/a	n/a	14,663	14,663	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,577	n/a	n/a	92,577	92,577	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,490	n/a	n/a	92,490	92,490	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	108	n/a	n/a	108	108	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	114	n/a	n/a	114	114	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	149,919	n/a	n/a	149,919	149,919	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,433	n/a	n/a	92,433	92,433	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	102,152	n/a	n/a	102,152	102,152	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	103	n/a	n/a	103	103	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	15,084	n/a	n/a	15,084	15,084	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,433	n/a	n/a	92,433	92,433	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	249	n/a	n/a	249	249	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	127	n/a	n/a	127	127	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	28,250	n/a	n/a	28,250	28,250	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,322	n/a	n/a	92,322	92,322	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	73	n/a	n/a	73	73	-
Total Principal/BlackRock Short Term Investment Fund S1		<u>n/a</u>	<u>\$ 1,475,940</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 1,475,940</u>	<u>\$ 1,475,940</u>	<u>-</u>

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	\$ 1,618	n/a	n/a	n/a	\$ 1,618	\$ 1,618	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	104,136	n/a	n/a	n/a	104,136	104,136	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	125	n/a	n/a	n/a	125	125	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,718	n/a	n/a	n/a	1,718	1,718	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	324	n/a	n/a	n/a	324	324	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	104,752	n/a	n/a	n/a	104,752	104,752	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	94	n/a	n/a	n/a	94	94	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,564	n/a	n/a	n/a	1,564	1,564	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	186	n/a	n/a	n/a	186	186	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	115,702	n/a	n/a	n/a	115,702	115,702	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	98	n/a	n/a	n/a	98	98	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,767	n/a	n/a	n/a	1,767	1,767	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	64,182	n/a	n/a	n/a	64,182	64,182	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	76	n/a	n/a	n/a	76	76	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,673	n/a	n/a	n/a	1,673	1,673	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	140,967	n/a	n/a	n/a	140,967	140,967	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,737	n/a	n/a	n/a	1,737	1,737	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	84	n/a	n/a	n/a	84	84	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	91,779	n/a	n/a	n/a	91,779	91,779	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	141	n/a	n/a	n/a	141	141	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,769	n/a	n/a	n/a	1,769	1,769	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	99	n/a	n/a	n/a	99	99	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	107	n/a	n/a	n/a	107	107	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	102,768	n/a	n/a	n/a	102,768	102,768	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	355	n/a	n/a	n/a	355	355	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,798	n/a	n/a	n/a	1,798	1,798	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	117,430	n/a	n/a	n/a	117,430	117,430	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,813	n/a	n/a	n/a	1,813	1,813	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	312	n/a	n/a	n/a	312	312	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	114	n/a	n/a	n/a	114	114	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	39	n/a	n/a	n/a	39	39	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	242,152	n/a	n/a	n/a	242,152	242,152	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	46	n/a	n/a	n/a	46	46	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	2,050	n/a	n/a	n/a	2,050	2,050	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	103	n/a	n/a	n/a	103	103	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	75,893	n/a	n/a	n/a	75,893	75,893	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	131,987	n/a	n/a	n/a	131,987	131,987	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	63	n/a	n/a	n/a	63	63	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,691	n/a	n/a	n/a	1,691	1,691	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	249	n/a	n/a	n/a	249	249	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	83,937	n/a	n/a	n/a	83,937	83,937	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,602	n/a	n/a	n/a	1,602	1,602	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	312	n/a	n/a	n/a	312	312	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	73	n/a	n/a	n/a	73	73	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	98,251	n/a	n/a	n/a	98,251	98,251	n/a
Total Principal/BlackRock Short Term Investment Fund S1		\$ 1,497,736	n/a	n/a	n/a	\$ 1,497,736	\$ 1,497,736	n/a

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	\$ 29,605	n/a	n/a	\$ 28,403	\$ 29,605	\$ 1,202
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	40,460	n/a	n/a	39,623	40,460	837
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	60,989	n/a	n/a	57,626	60,989	3,363
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	184,143	n/a	n/a	169,236	184,143	14,907
	Total Principal/BlackRock US Aggregate Bond Index CIT N	<u>n/a</u>	<u>\$ 315,197</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 294,888</u>	<u>\$ 315,197</u>	<u>\$ 20,309</u>
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	\$ 159,754	n/a	n/a	n/a	\$ 159,754	\$ 159,754	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	36,112	n/a	n/a	n/a	36,112	36,112	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	66,726	n/a	n/a	n/a	66,726	66,726	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	84,113	n/a	n/a	n/a	84,113	84,113	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	44,184	n/a	n/a	n/a	44,184	44,184	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	103,689	n/a	n/a	n/a	103,689	103,689	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	22,406	n/a	n/a	n/a	22,406	22,406	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	30,539	n/a	n/a	n/a	30,539	30,539	n/a
	Total Principal/BlackRock US Aggregate Bond Index CIT N	<u>\$ 547,523</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 547,523</u>	<u>\$ 547,523</u>	<u>n/a</u>

Note: The information in this schedule has been certified as to its completeness and accuracy by the Trustee, Principal Trust Company.

Pool Company Retirement Income Plan
EIN 76-0306172, PN 003
Schedule SB, Line 22 – Description of Weighted Average Retirement Age

The weighted average retirement age for active participants is 63. This equals the sum, over all retirement ages of the current active participants, of the retirement age multiplied by the probability of retiring at that age, as shown in the following table.

(a) Possible Retirement Age "r"	(b) Assumed Rate of Retirement at Age "r"	(c) Probability of Person Age 55 Still Working at "r"	(d) (b) x (c) = Probability of Person Age 55 Retiring at "r"	(e) (a) x (d) = Component of Weighted Average Retirement Age
55	0.0200	1.0000	0.0200	1.1000
56	0.0200	0.9800	0.0196	1.0976
57	0.0200	0.9604	0.0192	1.0944
58	0.0200	0.9412	0.0188	1.0904
59	0.0200	0.9224	0.0184	1.0856
60	0.0500	0.9040	0.0452	2.7120
61	0.0500	0.8588	0.0429	2.6169
62	0.2500	0.8159	0.2040	12.6480
63	0.1500	0.6119	0.0918	5.7834
64	0.1500	0.5201	0.0780	4.9920
65	0.5000	0.4421	0.2210	14.3650
66	1.0000	0.2211	0.2211	<u>14.5926</u>
Weighted Average Retirement Age:				63.1779
Rounded to Nearest Age:				63

Appendix A – Summary of Actuarial Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. A plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that a plan will be adequately and systematically funded. Annual contributions are also affected by a plan's "asset valuation method" (as well as plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements and the FASB ASC Topic 960 values is the Unit Credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's Normal Cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits. This method is prescribed for ERISA funding requirements by the Pension Protection Act of 2006.

Asset Valuation Method

The Actuarial Value of Assets used for determining the Plan's ERISA funding requirements is equal to the Market Value of Assets minus a decreasing fraction of the investment gain or loss for each of the two immediately preceding plan years, but it must be within 90% to 110% of the Market Value of Assets. The Market Value of Assets is equal to the Fair Value of Assets as of the valuation date plus the discounted value of employer contributions made after the valuation date. These contributions are discounted to the valuation date using the Effective Interest Rate for the prior plan year. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 5.75% per year effective January 1, 2024, previously 5.87% per year) or the applicable statutory interest rate for the year.

PBGC Variable-Rate Premium Method

The standard method is used for the PBGC variable-rate premium calculation (adopted January 1, 2019). While the Plan Sponsor is now eligible to elect either method, the standard method produces a lower premium for 2024.

Amortization Method

For the Plan's ERISA funding requirements, incremental Funding Shortfall amounts are amortized over a fifteen-year period, and the related shortfall amortization payment is determined on the first valuation date following the plan year in which it arises based on the segment rates used for ERISA minimum funding purposes on that date, as prescribed under IRC Section 430.

ASOP 56 Modeling

ASOP 56 provides guidance to actuaries in respect to the development and involvement of models used in their actuarial services. The signing actuary should have a limited ability either to obtain information about the model or to understand the underlying workings of the model. Certain disclaimers and disclosures are required whenever particular models or field experts are relied upon. The valuation results were developed using models intended for valuations that use standard actuarial techniques.

Changes in Actuarial Methods Since Prior Valuation

None.

Appendix B – Summary of Actuarial Assumptions

ECONOMIC ASSUMPTIONS

Interest Rates

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election. The PBGC interest rates are based on the Plan Sponsor's elected method for determining the premium funding target.

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0–5 years)	4.75%	3.62%	5.01%
Segment 2 (5–20 years)	4.87%	4.46%	5.13%
Segment 3 (20+ years)	5.59%	4.52%	5.15%
Effective Interest Rate	4.99%	4.38%	5.12%

ERISA minimum funding: 24-month average segment rates, using a four-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor (adopted January 1, 2010).

Maximum Deductible Contribution: 24-month average segment rates, using a four-month lookback period, but not adjusted to reflect segment rate stabilization (adopted January 1, 2010).

PBGC premium: Spot segment rates for the month preceding the valuation. The standard method (adopted January 1, 2019) is used for the PBGC variable-rate premium calculation.

FASB ASC Topic 960: 5.75% per year (adopted January 1, 2024). This is the assumed rate of return for the Plan's entire portfolio of assets, net of investment expenses and including assumed inflation rate of 2.31%. It is based on the Plan's investment policy, including target asset allocation, and Milliman's capital market expectations. This assumption was developed using models intended for valuations that use standard actuarial techniques.

Asset Returns

5.75% per year (adopted January 1, 2024). It is based on the Plan's investment policy, including target asset allocation, and Milliman's capital market expectations. This assumption was developed using models intended for valuations that use standard actuarial techniques.

Compensation Increases

Not applicable. (Benefit accruals are frozen.)

Inflation (CPI)

2.31% per year (adopted December 31, 2023). It is based on Milliman's capital market expectations. This assumption was developed using models intended for valuations that use standard actuarial techniques.

Postretirement Benefit Increases

None. (The Plan does not provide for automatic postretirement benefit increases.)

Maximum Benefit and Annual Compensation Limitation Increases

ERISA minimum funding and Maximum Deductible Contribution: 0% per year as required by statute.

FASB ASC Topic 960: The assumed inflation assumption of 2.31% per year (adopted December 31, 2023).

Social Security Taxable Wage Base Increases

Not applicable.

Administrative Expenses

An allowance of \$297,701 for administrative expenses has been included in the Target Normal Cost, reflecting the actual administrative expenses paid from the Plan's trust during the previous year.

DEMOGRAPHIC ASSUMPTIONS

Except where noted, demographic assumptions are based on the actuary's judgment and continued review of experience.

Mortality

ERISA minimum funding, Maximum Deductible Contribution, and PBGC premium: Statutory generational mortality tables for 2024 based on Pri-2012 Mortality Table, with separate rates for non-annuitants and annuitants, adjusted from base year 2012 with projections to anticipate greater future longevity using the 2024 Adjusted Scale MP-2021.

FASB ASC Topic 960: Pri-2012 Private Retirement Plans Total Dataset Mortality Tables projected forward using Scale MP-2021 on a generational basis, with sex-distinct employee rates before benefit commencement and healthy annuitant rates after benefit commencement (adopted January 1, 2022). Separate tables are used for contingent survivors and disabled retirees. As a generational table, it reflects mortality improvements both before and after the measurement date. The Society of Actuaries' Retirement Plans Experience Committee recommends use of the Pri-2012 tables and MP-2021 scales for valuing retirement plan liabilities.

Retirement

Annual rates of retirement are shown in the following table for active participants who are eligible to retire.

Age	Rate
55-59	2%
60-61	5%
62	25%
63-64	15%
65	50%
66 & Over	100%

Terminated vested participants are assumed to retire at age 65.

Termination

Annual rates of termination are based on age. Sample rates are shown in the following table.

Age	Rate
20	7.94%
30	7.40%
40	6.11%
50	3.62%
60	0.13%

Disability

None assumed.

Decrement Timing

Decrements are assumed to occur at the middle of the year, except that 100% retirement (see above) is assumed to occur at the beginning of the year.

Form of Payment

For participants in pay status: Actual forms of payment are included in the census data.

For participants not in pay status: Life annuity.

Marital Characteristics

For participants not in pay status: 100% of participants are assumed to be married to a spouse of the opposite sex. Males are assumed to be four years older than females.

For participants in pay status: Actual birth dates of beneficiaries are included in the census data, where relevant and available.

For beneficiaries: Actual birth dates are included in the census data, where relevant.

Benefits Not Valued

All plan benefits are valued.

Special Data Adjustments

None.

Weighted Average Retirement Age

The weighted average retirement age for active participants is 63. This equals the sum, over all retirement ages, of the retirement age multiplied by the probability of retiring at that age, as shown in the following table.

(a) Possible Retirement Age “r”	(b) Assumed Rate of Retirement at Age “r”	(c) Probability of Person Age 55 Still Working at “r”	(d) (b) x (c) = Probability of Person Age 55 Retiring at “r”	(e) (a) x (d) = Component of Weighted Average Retirement Age
55	0.0200	1.0000	0.0200	1.1000
56	0.0200	0.9800	0.0196	1.0976
57	0.0200	0.9604	0.0192	1.0944
58	0.0200	0.9412	0.0188	1.0904
59	0.0200	0.9224	0.0184	1.0856
60	0.0500	0.9040	0.0452	2.7120
61	0.0500	0.8588	0.0429	2.6169
62	0.2500	0.8159	0.2040	12.6480
63	0.1500	0.6119	0.0918	5.7834
64	0.1500	0.5201	0.0780	4.9920
65	0.5000	0.4421	0.2210	14.3650
66	1.0000	0.2211	0.2211	<u>14.5926</u>
Weighted Average Retirement Age:				63.1779
Rounded to Nearest Age:				63

CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION

Interest rates for ERISA minimum funding: From 4.75%, 5.00%, and 5.74% per year to 4.75%, 4.87%, and 5.59% per year, respectively, as required by statute.

Interest rates for Maximum Deductible Contribution: From 1.41%, 3.09%, and 3.58% per year to 3.62%, 4.46%, and 4.52% per year, respectively, as required by statute.

Interest rates for PBGC premium: Effective January 1, 2024, the interest rates used for PBGC variable-rate premium purposes were updated to comply with PBGC requirements.

Interest rate for FASB ASC Topic 960: Effective January 1, 2024, the FASB ASC Topic 960 interest rate was changed from 5.87% to 5.75% per year. The interest rate was changed to reflect anticipated future asset experience.

Asset return for funding: Effective January 1, 2024, the asset return assumption for funding purposes was changed from 5.87% to 5.75% per year. The asset return assumption was changed to reflect anticipated future asset experience.

Inflation (CPI): Effective December 31, 2023, the inflation assumption was changed from 2.40% to 2.31% per

year for all purposes. It is based on Milliman's capital market expectations.

Administrative expenses: Effective January 1, 2024, the administrative expense load was updated to reflect actual administrative expenses paid from the Plan's trust during the previous year.

Mortality for ERISA minimum funding, Maximum Deductible Contribution, and PBGC premium: From statutory tables for 2023 to statutory tables for 2024.

Appendix C – Summary of Principal Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the Plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Definitions

Accrued Benefit: Determined using the same formula which is used to compute such Participant's Normal Retirement Benefit, taking into account the Participant's Years of Benefit Service and Average Monthly Compensation through the date of determination. Accrued Benefits were frozen as of December 31, 1998.

Actuarially Equivalent: Equality in value such that the present value of the amount under any form of payment is essentially the same as the present value of the amount under the normal form of annuity payment for single participants. In general, for purposes other than determining lump-sum amounts, actuarially equivalent factors are based on the UP-1984 Morality Table and an interest rate of 8.0%. For purposes of determining lump-sum amounts, actuarially equivalent factors are based on the applicable mortality table in effect under IRC Section 417(e)(3) for the plan year of distribution and the statutory three-tier segment interest rates in effect for the month prior to the plan year of distribution (i.e., annual stability period with a one-month lookback period).

Average Monthly Compensation: The average of monthly Compensation in the five consecutive plan years during the last 10 years of employment for which such average is the highest. Average Monthly Compensation was frozen as of December 31, 1998.

Compensation: Base rate of compensation as of January 1 of the Plan Year. In accordance with Internal Revenue Code Section 401(a)(17), annual Compensation in excess of the inflation-adjusted limit is disregarded. The compensation period is the 12-month period which begins each January 1 and ends each December 31.

Plan Effective Date: May 1, 1990; the Plan was last amended September 29, 2016.

Plan Year: The 12-month period beginning January 1 and ending December 31.

Years of Service: For Benefit & Vesting purposes, for each month in which an hour of service is performed for a participating employer, a month of service will be earned. A year of service will be calculated as 12 months of service. Benefit Service was frozen at December 31, 1998.

Eligibility for Participation

All nonunion employees shall be eligible to participate on the January 1 or July 1 coincident with or next following the later of age 21 or the first anniversary of employment. Participation was frozen at January 1, 1998.

Normal Retirement

Normal Retirement Date: The first day of the month coincident with or next following the attainment of age 65 and completion of 5 years of Vesting Service.

Normal Retirement Benefit: A monthly pension benefit commencing on the Participant's Normal Retirement Date payable in the Normal Benefit Form in an amount equal to:

- For Hourly Employees, the monthly retirement benefits shall be equal to sixteen dollars (\$16) multiplied by the years, and fractions thereof, of a Participant's Benefit Service earned as an Hourly Employee.
- For Salaried Employees, the monthly retirement benefit shall be equal to one percent (1.0%) of Average Monthly Compensation plus six-tenths of one percent (0.6%) of Average Monthly Compensation in excess of Covered Compensation, multiplied by all years, and fractions thereof, of a Participant's Benefit Service earned as a Salaried Employee. Benefit Service and Average Monthly Compensation were

frozen as of December 31, 1998.

Early Retirement

Early Retirement Date: The first day of the month coincident with or next following the attainment of age 55 and completion of 5 years of Vesting Service.

Early Retirement Benefit: The Accrued Benefit, reduced by 1/15th for each of the first five (5) years and 1/30th for each of the next five (5) years by which the Early Retirement Date precedes the Normal Retirement Date.

Deferred Retirement

Deferred Retirement Date: The first day of the month coincident with or next following the date of termination of service if it occurs after the Normal Retirement Date.

Deferred Retirement Benefit: The greater of (a) the Accrued Benefit determined as of the Deferred Retirement Date or (b) the Accrued Benefit determined as of the Normal Retirement Date and actuarially increased to the Deferred Retirement Date.

Termination

Termination Date: The date of termination of service other than for reasons of retirement or death.

Termination Benefit: The Accrued Benefit, multiplied by the vested percentage in the following table, payable at the Normal Retirement Date, or payable as of the first day of any month coincident with or next following attainment of age 55 if at least 5 years of Vesting Service have been completed (actuarially reduced for commencement prior to Normal Retirement Date).

Years of Vesting Service	Vested Percentage
Less than 5	0%
5 or more	100%

Preretirement Death

Preretirement Death Benefit Eligibility: Surviving spouses of participants with a vested Accrued Benefit who die before commencement of payments.

Preretirement Death Benefit: 50% of the benefit that would have been payable had the deceased participant instead terminated service on the date of death, survived to his earliest possible benefit commencement date, elected a joint and 50% survivor annuity, and died on that same date.

Forms of Payment

Normal Forms: Life annuity if single; actuarially equivalent joint and 50% survivor annuity if married.

Optional Forms: Life annuity; actuarially equivalent life annuity with 10 years certain; actuarially equivalent joint and 50% to 100% (as elected) survivor annuity; lump-sum distribution (if the value of the lump sum benefit is less than \$5,000).

Small Lump Sum: Payable automatically if the actuarially equivalent present value of the vested Accrued Benefit is \$1,000 or less.

Changes in Principal Plan Provisions Since Prior Valuation

IRC Section 415(b) annual benefit limit: From \$265,000 to \$275,000, as required by statute.

Pool Company Retirement Income Plan
EIN 76-0306172, PN 003
Schedule SB, Line 26a – Schedule of Active Participant Data

The number of active participants, summarized by attained age and years of credited service as of January 1, 2024, is shown below.

Age	Years of Credited Service										Total
	0	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40+	
0–24	-	-	-	-	-	-	-	-	-	-	-
25–29	-	-	-	-	-	-	-	-	-	-	-
30–34	-	-	-	-	-	-	-	-	-	-	-
35–39	-	-	-	-	-	-	-	-	-	-	-
40–44	-	-	-	-	-	-	-	-	-	-	-
45–49	-	-	-	-	-	-	-	-	-	-	-
50–54	-	-	-	-	-	-	-	-	-	-	-
55–59	-	-	-	-	-	-	1	-	2	-	3
60–64	-	-	-	-	-	-	1	-	1	1	3
65–69	-	-	-	-	-	-	-	-	1	-	1
70+	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	2	-	4	1	7

Pool Company Retirement Income Plan
EIN 76-0306172, PN 003
Schedule SB, Line 32 – Schedule of Amortization Bases

<u>Date Established</u>	<u>Description</u>	<u>Amortization Amount</u>	<u>Remaining Years</u>	<u>Outstanding Balance</u>
1/1/2023	Shortfall	\$81,073	14	\$849,441
1/1/2024	Shortfall	(41,002)	15	(450,669)
Total		\$40,071		\$398,772

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
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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 POOL COMPANY RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF POOL COMPANY/NABORS INDUSTRIES INC.	D Employer Identification Number (EIN) 76-0306172
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 1 Day 1 Year 2024			
2 Assets:			
a Market value		2a	14,823,247
b Actuarial value		2b	15,189,257
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.....	508	10,338,522	10,338,522
b For terminated vested participants.....	257	4,973,182	4,973,182
c For active participants	7	127,235	127,235
d Total.....	772	15,438,939	15,438,939
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	4.99 %	
6 Target normal cost			
a Present value of current plan year accruals.....		6a	0
b Expected plan-related expenses		6b	297,701
c Target normal cost		6c	297,701

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	9/30/2025 Date
Megan Gray Type or print name of actuary		23-07957 Most recent enrollment number
Milliman, Inc. Firm name		(713) 658-8451 Telephone number (including area code)
1415 Louisiana Street, Suite 500 Houston TX 77002 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 ☐
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.
Schedule SB (Form 5500) 2024 v. 240311

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	269,604
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	140,219
9	Amount remaining (line 7 minus line 8)	0	129,385
10	Interest on line 9 using prior year's actual return of <u>15.23</u> %	0	19,705
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>5.12</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)	0	149,090

Part III		Funding Percentages	
14	Funding target attainment percentage	14	97.41%
15	Adjusted funding target attainment percentage	15	97.41%
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	94.47%
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
10/15/2024	75,893	0			
01/15/2025	75,999	0			
09/05/2025	47,144	0			
Totals ▶			18(b)	199,036	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	188,740

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 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

63

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**

297,701

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

398,772

40,071

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** 337,772

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

149,090

149,090

36 Additional cash requirement (line 34 minus line 35) **36** 188,682**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 188,740**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

58

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

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
*	Principal Trust Company	Principal/BlackRock US Aggregate Bond Index CIT N	\$ 5,340,977	\$ 5,670,147
*	Principal Trust Company	Principal/BlackRock International Equity Index CIT N	1,322,885	1,803,710
*	Principal Trust Company	Principal/BlackRock S&P 500 Index CIT N	849,802	1,795,388
*	Principal Trust Company	Principal/BlackRock Large Cap Value Index CIT N	921,499	1,504,587
*	Principal Trust Company	Principal/BlackRock Large Cap Growth Index CIT N	786,939	1,481,923
*	Principal Trust Company	Principal/BlackRock S&P Midcap Index CIT N	702,529	1,190,080
*	Principal Trust Company	Principal/BlackRock Russell 2000 Index CIT N	543,282	739,958
*	Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	437,072	437,072
	Fidelity	Fidelity Emerging Markets Index Fund	463,348	454,589
			<u>\$ 11,368,333</u>	<u>\$ 15,077,454</u>

* Party-in-interest

Note: The information in this schedule has been certified as to its completeness and accuracy by the Trustee,
Principal Trust Company.

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
<i>Category (iii) - Series of transactions in excess of 5% of Plan net assets.</i>								
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	\$ 91,707	n/a	n/a	\$ 91,707	\$ 91,707	\$ -
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	657	n/a	n/a	657	657	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	13,793	n/a	n/a	13,793	13,793	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	3,707	n/a	n/a	3,707	3,707	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,010	n/a	n/a	92,010	92,010	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	419	n/a	n/a	419	419	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	91,898	n/a	n/a	91,898	91,898	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	186	n/a	n/a	186	186	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	15,000	n/a	n/a	15,000	15,000	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	91,782	n/a	n/a	91,782	91,782	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	62	n/a	n/a	62	62	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	14,593	n/a	n/a	14,593	14,593	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	67	n/a	n/a	67	67	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	91,849	n/a	n/a	91,849	91,849	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,793	n/a	n/a	92,793	92,793	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	84	n/a	n/a	84	84	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	9,450	n/a	n/a	9,450	9,450	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,679	n/a	n/a	92,679	92,679	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	107	n/a	n/a	107	107	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	14,663	n/a	n/a	14,663	14,663	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,577	n/a	n/a	92,577	92,577	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,490	n/a	n/a	92,490	92,490	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	108	n/a	n/a	108	108	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	114	n/a	n/a	114	114	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	149,919	n/a	n/a	149,919	149,919	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,433	n/a	n/a	92,433	92,433	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	102,152	n/a	n/a	102,152	102,152	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	103	n/a	n/a	103	103	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	15,084	n/a	n/a	15,084	15,084	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,433	n/a	n/a	92,433	92,433	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	249	n/a	n/a	249	249	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	127	n/a	n/a	127	127	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	28,250	n/a	n/a	28,250	28,250	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	92,322	n/a	n/a	92,322	92,322	-
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	n/a	73	n/a	n/a	73	73	-
Total Principal/BlackRock Short Term Investment Fund S1		<u>n/a</u>	<u>\$ 1,475,940</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 1,475,940</u>	<u>\$ 1,475,940</u>	<u>-</u>

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	\$ 1,618	n/a	n/a	n/a	\$ 1,618	\$ 1,618	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	104,136	n/a	n/a	n/a	104,136	104,136	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	125	n/a	n/a	n/a	125	125	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,718	n/a	n/a	n/a	1,718	1,718	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	324	n/a	n/a	n/a	324	324	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	104,752	n/a	n/a	n/a	104,752	104,752	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	94	n/a	n/a	n/a	94	94	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,564	n/a	n/a	n/a	1,564	1,564	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	186	n/a	n/a	n/a	186	186	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	115,702	n/a	n/a	n/a	115,702	115,702	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	98	n/a	n/a	n/a	98	98	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,767	n/a	n/a	n/a	1,767	1,767	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	64,182	n/a	n/a	n/a	64,182	64,182	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	76	n/a	n/a	n/a	76	76	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,673	n/a	n/a	n/a	1,673	1,673	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	140,967	n/a	n/a	n/a	140,967	140,967	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,737	n/a	n/a	n/a	1,737	1,737	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	84	n/a	n/a	n/a	84	84	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	91,779	n/a	n/a	n/a	91,779	91,779	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	141	n/a	n/a	n/a	141	141	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,769	n/a	n/a	n/a	1,769	1,769	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	99	n/a	n/a	n/a	99	99	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	107	n/a	n/a	n/a	107	107	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	102,768	n/a	n/a	n/a	102,768	102,768	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	355	n/a	n/a	n/a	355	355	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,798	n/a	n/a	n/a	1,798	1,798	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	117,430	n/a	n/a	n/a	117,430	117,430	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,813	n/a	n/a	n/a	1,813	1,813	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	312	n/a	n/a	n/a	312	312	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	114	n/a	n/a	n/a	114	114	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	39	n/a	n/a	n/a	39	39	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	242,152	n/a	n/a	n/a	242,152	242,152	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	46	n/a	n/a	n/a	46	46	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	2,050	n/a	n/a	n/a	2,050	2,050	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	103	n/a	n/a	n/a	103	103	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	75,893	n/a	n/a	n/a	75,893	75,893	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	131,987	n/a	n/a	n/a	131,987	131,987	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	63	n/a	n/a	n/a	63	63	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,691	n/a	n/a	n/a	1,691	1,691	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	249	n/a	n/a	n/a	249	249	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	83,937	n/a	n/a	n/a	83,937	83,937	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	1,602	n/a	n/a	n/a	1,602	1,602	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	312	n/a	n/a	n/a	312	312	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	73	n/a	n/a	n/a	73	73	n/a
Principal Trust Company	Principal/BlackRock Short Term Investment Fund S1	98,251	n/a	n/a	n/a	98,251	98,251	n/a
Total Principal/BlackRock Short Term Investment Fund S1		\$ 1,497,736	n/a	n/a	n/a	\$ 1,497,736	\$ 1,497,736	n/a

**POOL COMPANY
RETIREMENT INCOME PLAN**

**SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expenses Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	\$ 29,605	n/a	n/a	\$ 28,403	\$ 29,605	\$ 1,202
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	40,460	n/a	n/a	39,623	40,460	837
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	60,989	n/a	n/a	57,626	60,989	3,363
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	n/a	184,143	n/a	n/a	169,236	184,143	14,907
	Total Principal/BlackRock US Aggregate Bond Index CIT N	<u>n/a</u>	<u>\$ 315,197</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 294,888</u>	<u>\$ 315,197</u>	<u>\$ 20,309</u>
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	\$ 159,754	n/a	n/a	n/a	\$ 159,754	\$ 159,754	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	36,112	n/a	n/a	n/a	36,112	36,112	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	66,726	n/a	n/a	n/a	66,726	66,726	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	84,113	n/a	n/a	n/a	84,113	84,113	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	44,184	n/a	n/a	n/a	44,184	44,184	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	103,689	n/a	n/a	n/a	103,689	103,689	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	22,406	n/a	n/a	n/a	22,406	22,406	n/a
Principal Trust Company	Principal/Blackrock US Aggregate Bond Index CIT N	30,539	n/a	n/a	n/a	30,539	30,539	n/a
	Total Principal/BlackRock US Aggregate Bond Index CIT N	<u>\$ 547,523</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>\$ 547,523</u>	<u>\$ 547,523</u>	<u>n/a</u>

Note: The information in this schedule has been certified as to its completeness and accuracy by the Trustee, Principal Trust Company.