

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/1997
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code.
2b Employer Identification Number (EIN): 73-0956034
2c Plan Sponsor's telephone number: 918-295-7532
2d Business code (see instructions): 212110

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
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	1436
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)	258
	6a(2)	237
	6b	729
	6c	291
	6d	1257
	6e	154
	6f	1411
	6g(1)	
6g(2)		
6h		
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 3H

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

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

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

a Pension Schedules

- (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 0
- (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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

A Name of plan <u>ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ALLIANCE COAL, LLC</u>	D Employer Identification Number (EIN) <u>73-0956034</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>97398191</u>
	b Actuarial value	2b	<u>100560344</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>868</u>	<u>74757629</u>
	b For terminated vested participants	<u>326</u>	<u>13899262</u>
	c For active participants	<u>258</u>	<u>18189017</u>
	d Total	<u>1452</u>	<u>106845908</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.18 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>160000</u>
	c Target normal cost	6c	<u>160000</u>

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

SIGN HERE	
Signature of actuary	<u>09/15/2025</u> Date
<u>RACHEL BOWLING</u> Type or print name of actuary	<u>23-07922</u> Most recent enrollment number
<u>PWC ADVISORY SERVICES LLC</u> Firm name	<u>629-234-6798</u> Telephone number (including area code)
<u>150 3RD AVE S #1400 NASHVILLE, TN 37201</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	977200
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		672010
9	Amount remaining (line 7 minus line 8)	0	305190
10	Interest on line 9 using prior year's actual return of <u>13.19</u> %	0	40255
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		139351
	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>5.27</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		18381
	c Total available at beginning of current plan year to add to prefunding balance		157732
	d Portion of (c) to be added to prefunding balance		157732
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	503177

Part III Funding Percentages			
14	Funding target attainment percentage	14	93.53 %
15	Adjusted funding target attainment percentage	15	93.53 %
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	94.65 %
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		
01/14/2025	155000	0					
04/09/2025	107500	0					
07/11/2025	107500	0					
09/10/2025	76031	0					
			Totals ▶	18(b)	446031	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	417280

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: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	160000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	6918684	760409	
b Waiver amortization installment.....		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	920409	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		503177	503177
36 Additional cash requirement (line 34 minus line 35)	36	417232	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	417280	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	48	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	48	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

A Name of plan ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ALLIANCE COAL, LLC	D Employer Identification Number (EIN) 73-0956034	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FEDERATED HERMES FUNDS **4000 ERICSSON DRIVE**
WARRENDALE, PA 15086-7561

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

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

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

JP MORGAN ASSET MANAGEMENT

270 PARK AVENUE - 22ND FLOOR
NEW YORK, NY 10017-2014

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	NONE	184723	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

STERLING CAPITAL MANAGEMENT LLC

42-1658828

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	NONE	176777	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

PRICEWATERHOUSECOOPERS

13-4008324

(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 50	NONE	142815	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

INTRUST BANK, N.A

48-0477525

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	98098	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

HOGAN TAYLOR LLP

73-1413977

(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 50	NONE	18100	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

(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:

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)

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)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 ALLIANCE COAL, LLC	D Employer Identification Number (EIN) 73-0956034

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

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	152000	446031
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	29089	25646
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1664893	2242777
(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)	36834	14245
(B) Common	1c(4)(B)	27401699	29603276
(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)	21454884	22060786
(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)	46779443	46995388
(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	97518842	101388149
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	97518842	101388149

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)	446031	
(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)		446031
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	143669	
(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)		143669
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	1714	
(B) Common stock.....	2b(2)(B)	534172	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1255302	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1791188
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	11868625	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	10336272	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		1532353
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	2540268	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2540268

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		525902
(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)		5007866
c Other income	2c		42242
d Total income. Add all income amounts in column (b) and enter total	2d		12029519

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7491108	
(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)		7491108
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)	18100	
(5) Investment advisory and investment management fees	2i(5)	358499	
(6) Bank or trust company trustee/custodial fees	2i(6)	98908	
(7) Actuarial fees	2i(7)	142815	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	50782	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		669104
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8160212

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3869307
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: HOGANTAYLOR

(2) EIN: 73-1413977

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 553639.

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

A Name of plan <u>ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ALLIANCE COAL, LLC</u>	D Employer Identification Number (EIN) <u>73-0956034</u>	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		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): 20-2378830

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		9
---	--	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: 77.5 % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: 22.1 %
 High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 0.4 % Other: 0.0 %

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 _____.

Structured AttachmentDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Schedule SB, line 26b
Schedule of Projection of Expected
Benefit Payments**2024****This Form is Open to**
Public Inspection

Name of Plan	ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES						
Plan Year Begin Date	01/01/2024	Plan Year End Date	12/31/2024	EIN	73-0956034	PN	002

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	207356	734932	6348800	7291088
2025	359623	646169	6894701	7900493
2026	545970	356727	5866006	6768703
2027	704216	400697	5790371	6895284
2028	815039	467823	5713838	6996700
2029	923144	513274	5633709	7070127
2030	1007882	551516	5545543	7104941
2031	1090270	625137	5448321	7163728
2032	1156202	728025	5341305	7225532
2033	1247689	796572	5223798	7268059
2034	1322716	841603	5095182	7259501
2035	1372396	859710	4954950	7187056
2036	1446849	883837	4802731	7133417
2037	1485226	973309	4638325	7096860
2038	1508948	1021434	4461713	6992095
2039	1536790	1108160	4273088	6918038
2040	1554809	1182837	4072906	6810552
2041	1569161	1201533	3861913	6632607
2042	1560809	1210087	3641200	6412096
2043	1557056	1229677	3412209	6198942
2044	1543625	1224737	3176720	5945082
2045	1509580	1202894	2936827	5649301
2046	1486455	1186269	2694895	5367619
2047	1447558	1171832	2453495	5072885
2048	1397094	1136184	2215322	4748600

Name of Plan	ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES						
Plan Year Begin Date	01/01/2024	Plan Year End Date	12/31/2024	EIN	73-0956034	PN	002

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2049	1350208	1100364	1983087	4433659
2050	1298949	1066997	1759401	4125347
2051	1237439	1025754	1546671	3809864
2052	1174453	982847	1346985	3504285
2053	1109672	939456	1162013	3211141
2054	1042582	894871	992957	2930410
2055	974760	849037	840514	2664311
2056	907018	802607	704872	2414497
2057	839648	755495	585748	2180891
2058	773234	707915	482460	1963609
2059	708295	660108	393996	1762399
2060	645243	612353	319118	1576714
2061	584488	564962	256450	1405900
2062	526392	518254	204546	1249192
2063	471267	472520	161978	1105765
2064	419357	428030	127387	974774
2065	370858	385032	99521	855411
2066	325895	343760	77252	746907
2067	284515	304440	59591	648546
2068	246720	267284	45686	559690
2069	212450	232502	34813	479765
2070	181599	200259	26374	408232
2071	154038	170700	19870	344608
2072	129603	143933	14891	288427
2073	108114	119992	11105	239211

ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS

Schedule H, Line 3

PLAN NAME: ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES

EIN: 73-0956034

PLAN NUMBER: 002

ALLIANCE COAL LLC – ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL
EMPLOYEES, FINANCIAL STATEMENTS, 12/31/2024.

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

**AS OF AND FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023**

WITH

INDEPENDENT AUDITOR'S REPORT



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INDEPENDENT AUDITOR'S REPORT

To the Investment Committee and Participants
Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

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

We have performed audits of the financial statements of Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of December 31, 2023, the related statement of changes in accumulated plan benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution, as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter – Supplemental Information Required by ERISA

The supplemental information, schedule of assets (held at end of year) and schedule of reportable transactions as of or for the year ended December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplemental information, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental information 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 information, we evaluated whether the supplemental information, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 information, other than the information in the supplemental information 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 information related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Tulsa, Oklahoma
September 16, 2025

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments, at fair value	\$ 100,916,472	\$ 97,337,753
Receivables:		
Employer contribution	446,031	152,000
Accrued interest and dividends	25,646	29,089
Total receivables	<u>471,677</u>	<u>181,089</u>
Net assets available for benefits	<u>\$ 101,388,149</u>	<u>\$ 97,518,842</u>

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years ended December 31, 2024 and 2023

	2024	2023
Changes to net assets		
Investment income:		
Net appreciation in fair value of investments	\$ 9,653,414	\$ 11,314,894
Interest and dividends	1,931,414	959,837
	11,584,828	12,274,731
Employer contributions	446,031	152,000
Benefits paid to participants	(7,492,448)	(6,442,253)
Administrative expenses	(669,104)	(594,791)
	3,869,307	5,389,687
Net increase		
Net assets available for benefits:		
Beginning of year	97,518,842	92,129,155
End of year	\$ 101,388,149	\$ 97,518,842

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

STATEMENT OF ACCUMULATED PLAN BENEFITS

December 31, 2023

Actuarial present value of accrued plan benefits

Actuarial present value of vested benefits:

Participants currently receiving payments

\$ 74,381,185

Vested benefits for other participants

33,296,750

Total actuarial present value of vested benefits

107,677,935

Actuarial present value of nonvested benefits

117,401

Actuarial present value of accrued plan benefits

\$ 107,795,336

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year ended December 31, 2023

Changes during the year attributable to	
Increase for interest due to decrease in discount period	\$ 5,184,801
Benefits paid	(6,442,253)
Change in actuarial assumptions	2,277,238
Benefits accumulated	<u>1,933,827</u>
Net changes in accumulated plan benefits	2,953,613
Actuarial present value of accumulated plan benefits:	
Beginning of year	<u>104,841,723</u>
End of year	<u><u>\$ 107,795,336</u></u>

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

Note 1 – Description of the Plan

Alliance Coal, LLC (the Company or Employer) sponsors the Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees (the Plan). The following description provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit pension plan established for the benefit of certain mine employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by the Investment Committee, which is a committee appointed by the Company's board of directors. INTRUST Bank, N.A. (the Trustee) serves as the trustee of the Plan, executes transactions, and holds the Plan assets.

Effective January 31, 2017, the Plan was frozen with respect to benefit service accruals. An employee who, on January 30, 2017, was eligible to accrue years of benefit service became fully vested on January 31, 2017, in their accrued benefit under the Plan as of that date. Participants employed by Mettiki Coal, LLC on January 31, 2017, were credited with one or two additional years of benefit service depending on their years of benefit service, as defined in the Plan document.

Funding policy

Contributions to the Plan are provided solely by the Company and are accrued based upon the actuarially determined minimum amounts required to be funded under provisions of ERISA. The Employer contributions for 2024 and 2023 met the minimum funding requirements of ERISA.

The contributions of the Company are designed to currently fund normal costs. Prior service costs are funded according to a schedule, which is intended to amortize such costs fully over a period of five to 30 years, depending on the applicable amendment. The net investment income attributed to the Plan's investments serves to reduce contributions that would otherwise be required to provide for the defined level of benefits under the Plan.

Pension benefits

Vested participants are entitled to monthly pension benefits beginning at the Plan's normal retirement age of 65 equal to a maximum of \$70 multiplied by the participant's aggregate years of benefit service. A participant qualifies for one year of benefit service based on attaining 1,600 hours of service but can be credited with partial benefit service years if the participant works less than 1,600 hours in a year. The Plan permits vested participants to elect early retirement at age 55 and begin to receive benefits reduced by 5% per year that precede age 62. The Plan also permits vested participants who are no longer employed by the Company to elect to receive benefits at age 55, subject to 5% reductions until age 62, or to receive complete benefits at age 65. Active employees who are age 65 can start benefit payments while still employed.

Upon termination, if the actuarially equivalent lump-sum value of the accrued benefit of a participant is \$1,000 or less, such value shall be distributed to the participant in a lump-sum without the consent of the participant. If the actuarially equivalent lump-sum value of the accrued benefit of a participant is more than \$1,000, but not more than \$20,000, the participant may voluntarily elect payment in a lump sum.

Active participants who are disabled during employment receive disability benefits under a separate plan sponsored by the Company and continue to receive credit for service under this Plan until the participant retires or no longer receives disability benefits from the separate plan. Disabled accruals only occur until age 62 or January 31, 2017, if earlier.

The Plan provides certain death benefits for the eligible surviving spouse of a participant who had at least five years of service and dies prior to retirement. The surviving spouse or designated beneficiary subject to spousal consent is entitled to receive 50% of the deceased vested participant's monthly benefit beginning on the later of the date which would have been the vested participant's retirement date at age 65 or the date of death. The spouse or designated beneficiary may elect an earlier commencement date of benefits no earlier than the date the deceased vested participant would have attained age 55.

Administrative expenses

Plan expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as administrative expenses in the accompanying statements of changes in net assets available for benefits.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of estimates

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

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. The Investment Committee determines the Plan's valuation policies utilizing information provided by the Trustee. See Note 5 for discussion of fair value measurements.

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

Payment of benefits

Benefit payments are recorded when paid. There were no benefits requested before year-end that were not paid.

Subsequent events

The Plan administrator has evaluated subsequent events through September 16, 2025, the date the financial statements were available to be issued.

Note 3 – Actuarial Present Value of Accumulated Plan Benefits

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

The actuarial present value of accumulated plan benefits as of December 31, 2023, is based on the actuarial valuation determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment. The information presented relates to the actuarial present value of accumulated plan benefits and changes in accumulated plan benefits attributable to the covered employees of the Company. The Plan's funded status can change materially based on the underlying actuarial formulas, assumptions and changes and based on market conditions.

Significant assumptions underlying the actuarial calculations as of December 31, 2023, are as follows:

Discount rate	4.90% compounded annually
Investment return	Years 1-5: 4.37% Years 5-20: 4.96% Years 20+: 4.95%
Mortality rates	PRI-2012 Blue Collar adjusted to 2012 with MP-2021 Improvement Scale
Retirement age	Rates of retirement vary by age with sample rates of: 6% at age 55-59 15% at age 60-61 25% at age 62-64 100% at age 65+
Retirement age for terminated vested benefits	Age 62

Active employees aged 65 and older may begin their benefit payments.

For the December 31, 2023 valuation, the method for valuing Plan assets was a two-year smoothed value of assets from market value of assets. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computation of the actuarial present value of accumulated plan benefits was made as of January 1, 2024. Had the valuations been performed as of December 31, 2023, there would be no material differences.

Note 4 – Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental information is complete and accurate:

- Investments as shown on the statements of net assets available for benefits as of December 31, 2024 and 2023;
- Net investment activity as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023;
- Investment information included in the footnotes and on the supplemental 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.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental information.

Note 5 – Fair Value Measurements

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

Level 1	Unadjusted quoted prices for identical, unrestricted assets or liabilities in active markets that a plan has the ability to access.
Level 2	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 for substantially the full term of the assets or liabilities.
Level 3	Significant unobservable inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used as of December 31, 2024 and 2023. During the year ended December 31, 2024, there were no transfers of financial instruments into or out of Level 3. Following is a description of the valuation methodologies used for assets measured at fair value:

Collective trust fund – Stated at fair value as determined by the issuer of the collective investment fund based on the fair market value of the underlying investments, which is valued at the net asset value (NAV) of units of the collective investment fund. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

Common stocks, preferred stock and exchange traded funds – Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds – Valued at quoted market prices, which represent the NAV of shares held by the Plan at year-end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its 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.

Investments measured at fair value on a recurring basis consisted of the following types of instruments as of December 31:

	Fair value measurements as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 29,603,279	\$ -	\$ -	\$ 29,603,279
Exchange traded funds	27,199,958	-	-	27,199,958
Mutual funds	22,038,207	-	-	22,038,207
Preferred stock	14,245	-	-	14,245
Total investments in the fair value hierarchy	<u>\$ 78,855,689</u>	<u>\$ -</u>	<u>\$ -</u>	<u>78,855,689</u>
Investments measured at NAV*				<u>22,060,783</u>
Total investments at fair value				<u><u>\$ 100,916,472</u></u>

	Fair value measurements as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 27,401,699	\$ -	\$ -	\$ 27,401,699
Exchange traded funds	23,076,684	-	-	23,076,684
Mutual funds	25,367,652	-	-	25,367,652
Preferred stock	36,834	-	-	36,834
Total investments in the fair value hierarchy	<u>\$ 75,882,869</u>	<u>\$ -</u>	<u>\$ -</u>	<u>75,882,869</u>
Investments measured at NAV*				<u>21,454,884</u>
Total investments at fair value				<u>\$ 97,337,753</u>

* In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statements of net assets available for benefits.

Note 6 – Investments Measured Using the NAV per Share as a Practical Expedient

The following table summarizes investments for which fair value is measured using the NAV per share as a practical expedient as of December 31, 2024 and 2023.

Investments	Fair value as of		Unfunded	Redemption	Redemption
	December 31, 2024	December 31, 2023	commitments	frequency (if currently eligible)	notice period
Collective trust fund	<u>\$ 22,060,783</u>	<u>\$ 21,454,884</u>	n/a	Daily	n/a

Note 7 – Related Party and Party-in-Interest Transactions

Certain administrative functions are performed by officers and employees of the Company. No officer or employee receives compensation from the Plan for these services.

Certain investments are managed by Sterling Capital Management LLC, the Plan's investment advisor.

Certain fees incurred by the Plan are included in net appreciation in fair value of investments. The Plan also made direct payments to service providers.

Note 8 – Amendments and Plan Termination

No amendment of the Plan may diminish the accrued benefit of any participant. Although it has not expressed the intention to terminate the Plan, the Company has the right to terminate the Plan subject to the provisions set forth by ERISA and the Plan document.

If the Plan is terminated, certain pension benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC). Generally, the PBGC guarantees most vested normal retirement, early retirement and beneficiary benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection provided by the PBGC is subject to certain limitations. Vested benefits are guaranteed at the level in effect on the date of the Plan's termination except for those benefits which become nonforfeitable solely because of the termination.

Whether all participants and/or beneficiaries receive their full benefits should the Plan be terminated will depend on the sufficiency of the Plan's net assets at that time to pay those benefits and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

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

1. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. Annuity benefits that former employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to applicable limitations.
4. All other vested benefits (that is, vested benefits not insured by PBGC).
5. All nonvested benefits.

Note 9 – Tax Status

The Internal Revenue Service has determined and informed the Company by a favorable determination letter dated November 12, 2015, that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code (the Code). The Plan's determination letter is being relied on by the Plan. Although the Plan has been amended since receiving the determination letter, Plan management believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Note 10 – Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimates and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements. The Plan is exposed to concentration risk in that the Core Fixed Income Fund of Sterling Capital represents 22% of the Plan's net assets available for benefits as of December 31, 2024 and 2023.

SUPPLEMENTAL INFORMATION

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4i

SCHEDULE OF ASSETS (Held at End of Year)

**Plan #002
EIN 73-0956034**

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Investments:			
*	Sterling Capital	Core Fixed Income CIT	\$ 20,083,752	\$ 22,060,783
	Vanguard Index Funds	S&P 500 ETF	14,748,386	20,144,489
	Touchstone	Mid Cap Value Fund	6,230,581	6,931,865
	Touchstone	Mid Cap Growth Fund	3,427,773	4,394,658
	iShares	Core MSCI Emerging Markets ETF	3,379,305	3,338,268
	iShares	MSCI International Developed Markets ETF	2,835,784	3,126,150
	Hotchkis & Wiley	Small Cap Diversified Value Fund	2,723,534	2,793,493
	Allspring	Special International Small Cap Fund	2,586,734	2,656,239
	Federated	Government Obligations Fund	2,242,776	2,242,776
	Victory Sophus	Emerging Markets	1,902,298	2,032,830
	Tesla, Inc.	Common Stock	753,754	1,336,710
	Nvidia Corporation	Common Stock	491,311	1,263,266
	Meta Platform, Inc.	Common Stock	511,876	954,967
	Microsoft Corporation	Common Stock	686,453	887,258
	Amazon.com, Inc.	Common Stock	498,679	839,167
	Netflix, Inc.	Common Stock	330,601	773,666
	Visa, Inc.	Common Stock	477,246	639,665
	Oracle Corporation	Common Stock	405,409	614,735
	Vanguard	Short Term Bond Index Fund	592,514	591,051
	Federated	MDT Small Cap Growth Fund	394,781	522,622
	Boeing Company	Common Stock	545,117	522,150
	Pimco	Real Return Fund	470,189	463,724
	Alphabet, Inc.	Common Stock	308,161	423,843
	Salesforce, Inc.	Common Stock	255,832	412,229
	Charles Schwab Corporation	Common Stock	313,939	402,762
	Raymond James Inc.	Common Stock	281,401	381,490
	United Health Group	Common Stock	392,317	380,407
	Alphabet, Inc.	Common Stock	272,010	373,834
	Roche Holdings	Common Stock ADR	353,349	372,180
	Autodesk, Inc.	Common Stock	256,608	361,778
	Ameriprise Financial, Inc.	Common Stock	221,222	353,534
	Walt Disney Company	Common Stock	257,366	346,633
	Elevance Health, Inc.	Common Stock	411,465	329,797

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4i (continued)

SCHEDULE OF ASSETS (Held at End of Year)

**Plan #002
EIN 73-0956034**

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Automatic Data Processing, Inc.	Common Stock	280,629	328,150
	Shopify, Inc.	Common Stock	164,683	322,499
	Analog Devices, Inc.	Common Stock	268,154	310,404
	PepsiCo, Inc.	Common Stock	329,310	304,120
	SAP	Common Stock	156,370	287,327
	Monster Beverage Corporation	Common Stock	267,049	284,718
	Everest Group	Common Stock	308,544	282,719
	Hershey Co	Common Stock	311,445	274,855
	Altria Group, Inc.	Common Stock	223,237	274,679
	Home Depot, Inc.	Common Stock	206,606	261,790
	Vertex Pharmaceuticals, Inc.	Common Stock	231,967	259,742
	Microchip Technology, Inc.	Common Stock	352,630	258,018
	Coterra Energy Inc.	Common Stock	237,619	252,872
	Avery Dennison Corporation	Common Stock	247,358	252,251
	Allianz	Common Stock	195,363	252,167
	Alstom	Common Stock ADR	161,294	233,069
	DBS Group Holdings	Common Stock ADR	157,318	223,951
	Valero Energy Corp.	Common Stock	259,127	217,597
	Infineon Technologies	Common Stock ADR	222,224	211,022
	Barclays	Common Stock ADR	118,060	205,703
	ManuLife Financial Corporation	Common Stock	121,459	204,375
	AbbVie, Inc. Company	Common Stock	172,977	201,156
	MetLife, Inc.	Common Stock	156,570	200,524
	Intuitive Surgical, Inc.	Common Stock	111,702	197,823
	Booz Allen Hamilton Holding Corporation	Common Stock	181,383	195,109
	Rolls Royce Holdings	Common Stock ADR	69,484	193,278
	Starbucks Corporation	Common Stock	188,293	190,074
	Ferguson PLC	Common Stock	177,716	189,018
	Kering	Common Stock ADR	262,128	187,056
	CubeSmart	Common Stock	172,604	185,198
	Qualcomm, Inc.	Common Stock	130,856	181,886
	Marsh McLennan	Common Stock	174,532	181,611
	Chugai Pharmaceutical Company	Common Stock ADR	123,496	178,804
	Reckitt Benckiser	Common Stock ADR	177,244	174,859
	Taiwan Semiconductor Manufacturing	Common Stock ADR	87,921	172,211

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4i (continued)

SCHEDULE OF ASSETS (Held at End of Year)

**Plan #002
EIN 73-0956034**

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Shell	Common Stock	175,423	170,533
	Regeneron Pharmaceuticals Company	Common Stock	199,803	169,535
	Schneider Electric	Common Stock ADR	120,810	167,880
	Haleon	Common Stock	147,193	167,236
	Novo-Nordisk	Common Stock ADR	173,848	161,890
	Nasdaq, Inc.	Common Stock	110,343	161,810
	Sony Corporation	Common Stock	135,176	158,171
	Becton Dickinson	Common Stock	160,079	157,221
	Nestle	Common Stock	197,768	155,089
	Astrazeneca	Common Stock ADR	152,784	150,696
	FactSet Research Systems, Inc.	Common Stock	141,902	149,847
	L'Oreal	Common Stock ADR	181,086	148,178
	Thermo Fisher Corporation	Common Stock	140,445	147,745
	SEI Investments Company	Common Stock	104,955	147,639
	Chevron Corp.	Common Stock	160,141	146,578
	Renesas Corp.	Common Stock	173,992	145,260
	Rockwell Inc.	Common Stock	137,337	137,179
	Expeditors International of Washington	Common Stock	139,004	134,364
	Abbott Laboratories Company	Common Stock	116,355	133,922
	Goldman Sachs Group, Inc.	Common Stock	72,120	131,703
	Block, Inc.	Common Stock	66,634	129,355
	Banco BBVA	Common Stock ADR	110,434	129,286
	AkzoNobel	Common Stock	151,941	128,839
	Canadian Pacific	Common Stock	133,005	125,562
	PayPal Holdings, Inc.	Common Stock	81,407	120,770
	Illumina, Inc. Company	Common Stock	123,250	120,000
	BP	Common Stock ADR	148,148	117,856
	Novartis	Common Stock ADR	117,641	117,842
	Enel Group	Common Stock ADR	97,357	115,349
	Workday, Inc.	Common Stock	94,900	114,823
	Yum Brands, Inc.	Common Stock	101,838	113,902
	Air Liquide	Common Stock ADR	106,666	113,288
	Sysmex Corporation	Common Stock ADR	109,638	112,294
	Nike, Inc.	Common Stock	110,735	111,008

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4i (continued)

SCHEDULE OF ASSETS (Held at End of Year)

**Plan #002
EIN 73-0956034**

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	FANUC Corporation	Common Stock ADR	112,386	110,754
	Prudential	Common Stock ADR	142,309	109,954
	Diageo	Common Stock ADR	124,536	109,459
	GSK	Common Stock ADR	119,008	109,205
	Koninklijke Philips	Common Stock	77,959	105,432
	Compagnie Financiere Richemont	Common Stock ADR	96,645	102,637
	Komatsu	Common Stock ADR	100,299	102,136
	Alfa Laval	Common Stock ADR	81,896	100,690
	Sanofi	Common Stock ADR	102,289	94,531
	UniCredit SPA	Common Stock ADR	55,307	92,609
	Deutsche Telekom	Common Stock	65,643	91,722
	Dassault Systems	Common Stock	104,904	91,614
	Fujitsu LTD	Common Stock	77,997	89,653
	Anheuser Busch InBev	Common Stock ADR	96,251	88,574
	AIA Group	Common Stock ADR	100,578	88,307
	Alcon, Inc.	Common Stock	80,172	88,031
	Rio Tinto	Common Stock ADR	92,074	87,098
	Alibaba Group	Common Stock	87,809	86,401
	Merck & Company, Inc.	Common Stock	88,477	84,359
	Linde	Common Stock	75,234	83,734
	BHP Group	Common Stock	95,753	82,181
	Atlas Copco	Common Stock ADR	71,423	79,069
	Nintendo	Common Stock	69,975	76,736
	Disco Corp.	Common Stock	80,231	75,585
	Tencent Holdings	Common Stock ADR	51,551	72,846
	Adyen	Common Stock	41,541	71,989
	Daifuku Company	Common Stock	63,634	71,719
	Arcelormittal	Common Stock	69,397	69,436
	Symrise	Common Stock ADR	64,857	68,532
	British American Tobacco	Common Stock ADR	56,275	67,483
	Deere & Company	Common Stock	59,567	66,521
	Shionogi & Company	Common Stock	67,147	66,413
	ASSA ABLOY	Common Stock ADR	48,304	65,481
	Aflac, Inc.	Common Stock	52,474	64,236

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4i (continued)

SCHEDULE OF ASSETS (Held at End of Year)

**Plan #002
EIN 73-0956034**

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	SMC Corp Japan	Common Stock	71,733	64,173
	Standard Chartered PLC	Common Stock	49,279	63,985
	ING Groep	Common Stock ADR	55,712	63,479
	HDFC Bank	Common Stock	59,238	63,221
	United OverSeas Bank	Common Stock ADR	49,525	63,062
	Sonova Holdings	Common Stock ADR	46,392	62,644
	AXA	Common Stock	51,894	62,014
	Epiroc Aktiebolag	Common Stock	67,652	61,726
	BNP Paribas	Common Stock ADR	62,593	60,096
	Heineken	Common Stock	72,375	60,005
	Techtronic LTD	Common Stock	62,526	56,805
	RELX Group	Common Stock ADR	42,604	54,958
	Danone	Common Stock ADR	42,817	52,528
	Coloplast	Common Stock	56,917	51,015
	Canadian National Railway	Common Stock	54,723	50,958
	Yum China Holdings	Common Stock	56,026	50,434
	Unicharm Corp.	Common Stock ADR	69,208	49,821
	Legal & General Group	Common Stock ADR	47,284	49,372
	Kingfisher	Common Stock ADR	47,873	49,278
	Julius Group	Common Stock	40,619	48,211
	Murata Manufacturing Company	Common Stock ADR	52,768	47,913
	Genmab	Common Stock	68,345	47,438
	Check Point Software	Common Stock	44,224	46,488
	Carrefour	Common Stock ADR	54,774	45,109
	Novonosis	Common Stock	34,818	43,931
	Accenture	Common Stock	38,879	43,622
	Shimano, Inco.	Common Stock ADR	39,710	38,734
	Haier Smart Home Company	Common Stock	30,841	34,510
	Smith & Nephew	Common Stock	38,596	34,166
	Berkeley Group	Common Stock	45,529	33,654
	Compass Group	Common Stock	24,388	32,772
	Sodexo	Common Stock	33,621	32,291
	Westrock	Common Stock	22,856	27,415
	Heidelberg	Common Stock	27,389	26,758

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4i (continued)

SCHEDULE OF ASSETS (Held at End of Year)

**Plan #002
EIN 73-0956034**

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	RWE, Inc.	Common Stock ADR	29,237	25,763
	Shinhan Financial Group	Common Stock	30,848	23,871
	Societe Generale France	Common Stock	22,900	23,597
	NatWest Group	Common Stock ADR	11,719	21,520
	Barrick Gold Corp	Common Stock	25,943	19,840
	Takeda Pharmaceutical Company	Common Stock ADR	21,295	19,582
	Johnson & Johnson Company	Common Stock	19,028	18,367
	Porsche AG	Common Stock	19,632	18,347
	Amadeus IT Group, S.A.	Common Stock	14,916	17,232
	Banco Bredesco Limited Company	Preferred Stock ADR Common Stock	21,121 12,805	14,245 14,091
				<u>\$ 100,916,472</u>

* Represents a party-in-interest

**ALLIANCE COAL, LLC AND AFFILIATES
PENSION PLAN FOR COAL EMPLOYEES**

SCHEDULE H, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

**Plan #002
EIN 73-0956034**

Year ended December 31, 2024

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Category (iii) - A series of transactions in excess of 5% of Plan assets:							
Federated	Government Obligations Fund	\$ -	\$ 18,629,227	\$ -	\$ 18,629,227	\$ 18,629,227	\$ -
Federated	Government Obligations Fund	19,207,110	-	-	19,207,110	19,207,110	-

There were no category (i), (ii), or (iv) transactions.
Column (e) is not applicable.

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees
 EIN: 73-0956034 Plan Number: 002
 Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, Line 26a—Schedule of Active Participant Data

Attained Age	Years of Credited Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	Over 40	
<25											
25-29											
30-34											
35-39		7	2	1							10
40-44		15	6	8							29
45-49		17	18	11	2						48
50-54		16	16	18	6	7					63
55-59		14	14	16	4	9					57
60-64		7	5	12	1	21					46
65-69			2	2		1					5
70 & Up											
Total		76	63	68	13	38					258

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

EIN: 73-0956034 Plan Number: 002

Attachments to 2024 Form 5500 (Schedule SB)

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

Actuarial Assumptions for Funding and ASC 960 Purposes

Valuation Date January 1, 2024

Valuation Interest Rates Valuation interest rate is based on the adjusted 24-month segment rates for January 2024 pursuant to IRC 430(h)(2), taking into account the corridor around the 25-year average segment rates in accordance with MAP-21, HATFA/BBA, ARPA and IJJA for determining MRC.

	<u>Segment Rates</u>	<u>Reflecting Corridor</u>
1st Segment Rate	4.37%	4.75%
2nd Segment Rate	4.96%	4.96%
3rd Segment Rate	4.95%	5.59%

Accounting (ASC 960) Interest Rate 4.90%

Market Value of Assets Trustee value plus prior year accrued contributions discounted at the plan's effective interest rate to the Valuation Date.

Mortality For funding, the IRS 2024 Generational Mortality pursuant to Treasury Regulation 1.430(h)-1(b).

For ASC 960, the Pri-2012 Mortality Table with Blue Collar adjustment and MP-2021 generational improvement scale.

Retirement Terminated Vested participants : Age 62

Active Participants : Annual rates shown below for active participants who are eligible to retire:

<u>Age</u>	<u>Retirement Rate</u>
55-59	6.00%
60-61	15.00%
62-64	25.00%
65+	100.00%

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

EIN: 73-0956034 Plan Number: 002

Attachments to 2024 Form 5500 (Schedule SB)

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

Disability

Sample Disability Rates:

<u>Age</u>	<u>Disability Rate</u>
25	0.0850%
30	0.1100%
35	0.1470%
40	0.2200%
45	0.3600%
50	0.6060%
55	1.0090%
60	1.6270%
65	0.0000%

Withdrawal

Sample Withdrawal Rates:

<u>Age</u>	<u>Rate</u>
15-29	7.00%
30-34	6.50%
35-39	6.00%
40-49	5.50%
50-54	3.00%
55+	0.00%

Provision for Expenses Paid from Trust

Prior year actual non-investment expenses rounded to nearest \$1,000.

Marital Characteristics

For participants not in pay status: 80% of participants are assumed to be married, with males 3 years older than females.

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

Form of Payment

Single Life Annuity with 60 months guaranteed

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

EIN: 73-0956034 Plan Number: 002

Attachments to 2024 Form 5500 (Schedule SB)

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

Actuarial Methods for Funding Purposes

1. Actuarial Cost Method

The actuarial cost method is the Unit Credit Actuarial Cost Method.

Under this cost method, the target liability is defined as the present value of the accrued benefits on the valuation date. The funding shortfall is the excess, if any, of the amount by which the target liability exceeds the actuarial value of plan assets.

The target normal cost, determined on the valuation date, is the amount required to fund the benefit expected to be earned in the current year plus the administrative expenses that are expected to be paid from the plan in the current year as required by PPA.

2. Asset Valuation Method

As selected by the plan sponsor, assets are determined by averaging the market value as of the valuation date and the adjusted market values as of the preceding two years. The resulting value is limited to between 90% and 110% of market value of assets. The adjusted market values reflect cash flow and expected earnings to the valuation date. The expected earnings are based on an assumed rate of return of 5.92% in 2022 and 5.74% in 2023.

SCHEDULE OF REPORTABLE TRANSACTIONS

Schedule H, Line 4j

PLAN NAME: ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES

EIN: 73-0956034

PLAN NUMBER: 002

The Schedule H, line 4j -- Schedule of Reportable Transactions is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.

**SCHEDULE SB
(Form 5500)**

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

OMB No. 1210-0110

2024

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

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).

This Form is Open to Public Inspection

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

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 ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Alliance Coal, LLC	D Employer Identification Number (EIN) 73-0956034	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	97,398,191	
b Actuarial value	2b	100,560,344	
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	868	74,757,629	74,757,629
b For terminated vested participants	326	13,899,262	13,899,262
c For active participants	258	18,189,017	18,318,960
d Total	1,452	106,845,908	106,975,851
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.18%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	160,000	
c Target normal cost	6c	160,000	

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	Rachel Bowling	09/15/2025
	Signature of actuary	Date
	Rachel Bowling	2307922
	Type or print name of actuary	Most recent enrollment number
	PwC Advisory Services LLC	629-234-6798
	Firm name	Telephone number (including area code)
	150 3rd Ave S #1400	
	Nashville TN 37201	
	Address of the firm	

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	160,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	6,918,684		760,409
b Waiver amortization installment			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	920,409	
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement			503,177
36 Additional cash requirement (line 34 minus line 35).....	36	417,232	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	417,280	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	48	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	48	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees
EIN: 73-0956034 Plan Number: 002
Attachments to 2024 Form 5500 (Schedule SB)
Schedule SB, line 22 - Description of Weighted Average Retirement Age

The weighted average age of 62 is calculated as shown below:

(1) <u>Age</u>	(2) <u>Expected Active Headcount</u>	(3) <u>Retirement Rate</u>	(4) = (2) * (3) <u>Expected Retirements</u>	(5) = (1) * (4) <u>Weighted Age</u>
55	117.8391	0.0300	3.5352	194.4345
56	125.8869	0.0596	7.5029	420.1601
57	122.7103	0.0595	7.3013	416.1720
58	126.5953	0.0595	7.5324	436.8804
59	129.0111	0.0595	7.6762	452.8935
60	135.0565	0.1485	20.0559	1,203.3534
61	119.5260	0.1487	17.7735	1,084.1845
62	114.8818	0.2482	28.5137	1,767.8471
63	94.9545	0.2486	23.6057	1,487.1584
64	73.4238	0.2490	18.2825	1,170.0817
65	56.6132	1.0000	56.6132	3,679.8580
66	0.0000	1.0000	0.0000	0.0000
67	2.0000	1.0000	2.0000	134.0000
68	2.0000	1.0000	2.0000	136.0000
Total			202.3924	12,583.0235
Average				62.1714

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

EIN: 73-0956034 Plan Number: 002

Attachments to 2024 Form 5500 (Schedule SB)

Schedule SB, Part V—Summary of Plan Provisions

EIN / Plan Number	73-0956034 / 002
Effective Date	January 1, 1997 Restated as of January 1, 2023
Plan Year	January 1, 2024 to December 31, 2024
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)
Benefit Service	Whole and fractional years worked after 1/1/1997 credited as follows based on hours worked in the year: At least 1,600 hours: 1 year benefit service Between 1,200 hours and 1,600 hours: 3/4 year benefit service Between 800 hours and 1,200 hours: 1/2 year benefit service Between 400 hours and 800 hours: 1/4 year benefit service Less than 400 hours: 0 years benefit service Benefit Accruals were frozen for all plan participants as of January 31, 2017. As of December 31, 2016 active participants at the Mettiki location with more than 15 years of service were granted 2 additional years of service while those with less than 15 years of service at December 31, 2016 were granted 1 additional year of service.
Participation	Any Employee shall become a participant after attaining age 21 or completing one Year of Eligibility Service, whichever is later. The plan was closed to new participants in 2008.
Normal Retirement Date	1st of the month coincident with or next following age 65
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.
Late Retirement Date	The actual date of retirement of a Member who remains employed after reaching age 65.
Normal Form of Payment	Single Life Annuity with 60 months guaranteed
Normal Retirement Benefit	The participant's monthly benefit is determined by whole and fractional years of Benefit Service multiplied by \$70.00
Accrued Benefit	The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be the Normal Retirement Benefit calculated using Credited Service as of the accrual date.

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

EIN: 73-0956034 Plan Number: 002

Attachments to 2024 Form 5500 (Schedule SB)

Schedule SB, Part V—Summary of Plan Provisions

Early Retirement Benefit	Upon the completion of 5 years of Credited Service and the attainment of age 55, a participant may elect to retire. The Accrued Benefit calculated at actual retirement date is payable beginning on normal retirement date; early payment is available unreduced to age 62, reduced by 5% per year preceding age 62. At the option of the participant, reduced payments can commence on the first day of any month on or after the date of termination and prior to normal retirement date.						
Late Retirement Benefit	The late retirement benefit payable to a Member who retires at a Late Retirement Date shall be his Accrued Benefit, based on his Years of Service for benefit accrual up to his Late Retirement Date.						
Death Benefit	<p><i>A. Before Age 55</i> - The surviving spouse of a member who dies in service after 5 years of vesting service is entitled to receive a monthly pension payable no earlier than the participant's earliest retirement age and equal to 50% of the amount the Participant would have received if he commenced on the same date with a Single Life Annuity with 60 payments guaranteed.</p> <p><i>B. After Age 55</i> - The surviving spouse of a vested member is entitled to receive a monthly pension payable on the first of any month after the participant's death as selected by the surviving spouse and equal to 50% of the amount the Participant would have received if he commenced on the same date with a Qualified 50% Joint and Survivor Annuity.</p> <p><i>C. After Retirement</i> - None, except as provided by an optional form of annuity elected at retirement.</p>						
Disability Retirement Benefit	Accrues Benefit at \$35 per year of benefit service while disabled and receiving benefit payments from the Disability Plan.						
Termination Benefit	<p>Upon the termination of employment after 5 or more Years of Service a participant shall have a vested interest in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:</p> <table><thead><tr><th>Years of Service</th><th>Vested Percent</th></tr></thead><tbody><tr><td>Fewer than 5</td><td>0%</td></tr><tr><td>5 or more</td><td>100%</td></tr></tbody></table> <p>In the event that a participant has met the service requirements for Early Retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefit.</p>	Years of Service	Vested Percent	Fewer than 5	0%	5 or more	100%
Years of Service	Vested Percent						
Fewer than 5	0%						
5 or more	100%						
Optional Forms of Payment	<ol style="list-style-type: none">1. 50% Joint and Survivor2. 75% Joint and Survivor3. 100% Joint and Survivor4. Single Life Annuity5. A lump sum equivalent (not to exceed \$20,000)						

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i

PLAN NAME: ALLIANCE COAL, LLC & AFF. PENSION PLAN FOR COAL EMPLOYEES

EIN: 73-0956034

PLAN NUMBER: 002

The Schedule H, line 4i -- Schedule of Assets (Held At End of Year) is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.

Alliance Coal, LLC and Affiliates Pension Plan for Coal Employees

EIN: 73-0956034 Plan Number: 002

Attachments to 2024 Form 5500 (Schedule SB)

Schedule SB, line 32 - Schedule of Amortization Bases

Base	Date Created	Years Left	Present Value of Remaining Installments	Installment
Shortfall	1/1/2020	11	8,257,237	943,237
Shortfall	1/1/2021	12	(1,266,202)	(135,549)
Shortfall	1/1/2022	13	(6,438,923)	(650,352)
Shortfall	1/1/2023	14	4,764,767	456,674
Shortfall	1/1/2024	15	1,601,805	146,399
Total			6,918,684	760,409