

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

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>EMPLOYEES' HEALTH CARE PLAN OF PENNZOIL QUAKER STATE COMPANY</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>502</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PENNZOIL-QUAKER STATE COMPANY</u></p> <p><u>150 N DAIRY ASHFORD</u> <u>WCK - E6</u> <u>HOUSTON, TX 77079</u></p>	<p>1c Effective date of plan <u>01/01/1999</u></p> <p>2b Employer Identification Number (EIN) <u>76-0200625</u></p> <p>2c Plan Sponsor's telephone number <u>832-337-6461</u></p> <p>2d Business code (see instructions) <u>324110</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2025	ELLEN CHARGO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <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	573
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)	0
	6a(2)	0
	6b	568
	6c	0
	6d	568
	6e	
	6f	
	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:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A 4D 4E

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

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

A Name of plan EMPLOYEES' HEALTH CARE PLAN OF PENNZOIL QUAKER STATE COMPANY		B Three-digit plan number (PN) ▶ 502
C Plan sponsor's name as shown on line 2a of Form 5500 PENNZOIL-QUAKER STATE COMPANY		D Employer Identification Number (EIN) 76-0200625

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

EYEMED VISION CARE

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
43-0949844	71870	96784001001	3	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 8	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MARSH WORTHAM - HOUSTON

**PO BOX 301598
DALLAS, TX 75303**

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		136
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 EMPLOYEES' HEALTH CARE PLAN OF PENNZOIL QUAKER STATE COMPANY	B Three-digit plan number (PN) ▶	502
C Plan sponsor's name as shown on line 2a of Form 5500 PENNZOIL-QUAKER STATE COMPANY	D Employer Identification Number (EIN) 76-0200625	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

MCCONNELL & JONES, LLP

76-0488832

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	129000	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)

UNITED HEALTHCARE INSURANCE COMPANY

41-1289245

(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?
12 49 50	NONE	62992	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

AON CONSULTING, INC.

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	40500	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)

PRINCIPAL TRUST COMPANY

51-0099493

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 25 28 50 52 63	NONE	6070	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"/>

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan EMPLOYEES' HEALTH CARE PLAN OF PENNZOIL QUAKER STATE COMPANY	B Three-digit plan number (PN) ▶ 502
C Plan sponsor's name as shown on line 2a of Form 5500 PENNZOIL-QUAKER STATE COMPANY	D Employer Identification Number (EIN) 76-0200625

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	74500	370302
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	12455	1384
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	645387	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	732342	371686
Liabilities			
g Benefit claims payable.....	1g	422374	312468
h Operating payables.....	1h	0	59398
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	422374	371866
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	309968	-180

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)	5758260	
(B) Participants.....	2a(1)(B)	58921	
(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)		5817181
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	27371	
(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)		27371
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		141373
d Total income. Add all income amounts in column (b) and enter total.....	2d		5985925

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6053647	
(2) To insurance carriers for the provision of benefits	2e(2)	161	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		6053808
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)	66695	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	129000	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	6070	
(7) Actuarial fees	2i(7)	40500	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		242265
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		6296073

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-310148
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: **MCCONNELL & JONES, LLP**

(2) EIN: **76-0488832**

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

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

Part IV Compliance Questions

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

During the plan year:

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

**Employees' Health Care Plan of
Pennzoil-Quaker State Company**

**Independent Auditor's Report
and Financial Statements with Supplemental Schedule**

December 31, 2024 and 2023

Employees' Health Care Plan of Pennzoil-Quaker State Company

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of
Employees' Health Care Plan of Pennzoil Quaker State Company

Opinion

We have audited the financial statements of Employees' Health Care Plan of Pennzoil Quaker State Company (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits and statements of benefit obligations as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits and statement of changes in benefit obligations for the year ended December 31, 2024, and the related notes to financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits and benefit obligations of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits and changes in its benefit obligations for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America (US GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (US 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Plan management (Management) is responsible for the preparation and fair presentation of the financial statements in accordance with US 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.

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

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 US 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 US 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.

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

Other Matter – Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information in the accompanying Schedule H, Line 4(j) – Schedule of Reportable Transactions 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 are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under



McConnell Jones

ERISA. Such information is the responsibility of Management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the 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 US GAAS.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

McConnell & Jones LLP

Houston, Texas
October 10, 2025

Employees' Health Care Plan of Pennzoil-Quaker State Company

Statements of Net Assets Available for Benefits

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>Assets</u>		
Investments, at fair value		
Money market fund (Note 5)	\$ -	\$ 645,387
Noninterest bearing cash		
Restricted cash (Note 4)	365,000	74,500
Cash	5,302	-
Receivables		
Accrued interest	1,384	3,221
Others receivable	-	9,234
Total assets	<u>371,686</u>	<u>732,342</u>
<u>Liabilities</u>		
Payable to claims administrator	<u>59,398</u>	<u>-</u>
Total liabilities	<u>59,398</u>	<u>-</u>
Net assets available for benefits	<u>\$ 312,288</u>	<u>\$ 732,342</u>

Employees' Health Care Plan of Pennzoil-Quaker State Company

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2024

	<u>2024</u>
<u>Additions</u>	
Contributions	
Employer	\$ 5,758,260
Participants	58,921
Total contributions	<u>5,817,181</u>
Interest income	27,371
Other income	141,373
Total additions	<u>5,985,925</u>
<u>Deductions</u>	
Claims paid, net	6,163,553
Premiums paid	161
Administrative expenses	242,265
Total deductions	<u>6,405,979</u>
Net decrease	(420,054)
Net assets available for benefits	
Beginning of year	<u>732,342</u>
End of year	<u>\$ 312,288</u>

Employees' Health Care Plan of Pennzoil-Quaker State Company

Statements of Benefit Obligations

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Amounts currently payable		
Claims currently payable	\$ 17,958	\$ 104,373
Claims incurred but not reported	294,510	318,001
	<u>312,468</u>	<u>422,374</u>
Other obligations for current benefit coverage, net of amounts currently payable		
Long-term disability health benefits	65,000	67,000
	<u>65,000</u>	<u>67,000</u>
Postretirement benefit obligations, net of amounts currently payable		
Current retirees	43,693,000	47,945,000
	<u>43,693,000</u>	<u>47,945,000</u>
Total benefit obligations	<u>\$ 44,070,468</u>	<u>\$ 48,434,374</u>

Employees' Health Care Plan of Pennzoil-Quaker State Company

Statement of Changes in Benefit Obligations

Year Ended December 31, 2024

	<u>2024</u>
Amounts currently payable	
Balance at beginning of year	\$ 422,374
Claims and premiums incurred	6,053,808
Claims and premiums paid	(6,163,714)
Balance at end of year	<u>312,468</u>
Other obligations for current benefit coverage, net of amounts currently payable	
Balance at beginning of year	67,000
Other actuarial gains and losses	(2,000)
Balance at end of year	<u>65,000</u>
Postretirement benefit obligations, net of amounts currently payable	
Balance at beginning of year	47,945,000
Interest	2,141,000
Benefits paid	(5,796,000)
Changes in actuarial assumptions	411,000
Plan amendments	290,000
Other actuarial gains and losses	(1,298,000)
Balance at end of year	<u>43,693,000</u>
Total benefit obligations at end of year	<u>\$ 44,070,468</u>

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

Note 1 – Description of the Plan

The following description of the Employees' Health Care Plan of Pennzoil-Quaker State Company ("the Plan") provides only general information about the Plan's provisions. Participants should refer to the plan document for a complete description of the Plan's provisions, copies of which may be obtained from the Plan Administrator.

General

The Plan, which became effective January 1, 1999, is a welfare benefit plan which provides medical, dental, vision, and mental health benefits covering both retirees and certain employees on long-term disability of Pennzoil-Quaker State Company.

Pennzoil-Quaker State Company (the "Company") is the Plan sponsor and is wholly owned by Shell USA, Inc. (formerly known as Shell Oil Company), an indirect, wholly owned subsidiary of Shell PLC. Effective March 1, 2022, the name of Shell Oil Company was changed to Shell USA, Inc.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Administration

The Company has designated the Plan Administrator who acts as the administrator and the named fiduciary with respect to the general administration of the Plan. The Plan Administrator has all powers necessary to properly administer the Plan and to discharge its duties under the Plan and has full and absolute discretion in its exercise thereof. Principal Bank is the trustee of the Plan. Fidelity Workplace Services is the Plan's recordkeeper.

Benefits

The Plan is a welfare benefit plan which provides medical, dental, vision, and mental health benefits covering both retirees and certain employees on long-term disability of Pennzoil-Quaker State Company. Retired employees are entitled to similar health benefits as active employees who used to be covered under the Plan provided they have attained at least age 55 and have at least 10 years of service with the Company.

Contributions

The Company's funding policy is to contribute the amounts as are required for the provisions of benefits. Under the present law, the Company is not permitted to deduct amounts for future benefits from current plan participants. Any deficiency of the Plan's net assets over benefit obligations is funded by the Company on a pay-as-you-go basis.

The Company self-insures the Plan against any claims that exceed the amount of employee and employer contributions that are paid into the Plan. During 2024 and 2023, the Company contributed approximately 98% each year of all funds necessary to operate the Plan, while participants cumulatively contributed approximately 2%.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

In addition to deductibles and copayments, participant contributions in the current year were as follows:

- Pennzoil-Quaker State Retirees who retired before October 1, 1992, are not required to pay premiums for their medical coverage. Pennzoil-Quaker State Retirees who retired after October 1, 1992, pay varying amounts toward their coverage depending on length of service at time of retirement.
- Quaker State Retirees, who have 10 or more years of service, contribute a fixed dollar amount toward their medical coverage based on years of service at the time of retirement.
- Effective 1992, the Company instituted a cap on the contributions equal to 200% of the retiree contribution rates in effect on that date. The Company's contributions have exceeded this cap, and the Company has no immediate plans for retirees to absorb any future cost increases over the 200% limit.
- Employees receiving long-term disability payments are required to contribute 60% of the amount they were contributing for health care as an active employee. Employees on long-term disability who subsequently retire are treated in the same manner as an active employee who has retired. The 200% limit per employee enacted for retired employees discussed above also applies to medical premiums paid by those employees previously on long-term disability that have retired before October 1, 1992.

Note 2 – Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, incurred but not recorded, claims payable and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Payment of Benefits

Benefit payments are recorded when paid by claims processors. Rebates on prescription drugs are recorded when received. Pharmacy rebates totaling \$895 have been netted with claims paid in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

Investment Valuation and Income Recognition

Investments are reported at fair value, which 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 Plan Administrator determines the Plan's valuation policies and procedures utilizing information provided by the trustee. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on an accrual basis. See Note 5 for a discussion of fair value measurements.

Administrative Expenses

Administrative expenses consist mainly of fees for processing benefit claims, insurance carrier administrative fees, trustee administrative fees and professional services. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Note 3 – Benefit Obligations

Actuarial Present Value of Accumulated Postretirement Benefits

The amount reported as the postretirement benefit obligation represents the actuarial present value of the cost of those estimated future benefits that are attributed by the terms of the Plan to employees' service rendered to the date of the financial statements, reduced by the actuarial present value of contributions expected to be received in the future from current plan participants. Postretirement benefits include future benefits expected to be paid to or for currently retired or terminated employees and their beneficiaries and dependents.

The postretirement benefit obligation represents the amount that is to be funded by contributions from the Company and from existing plan assets.

The actuarial present value of the expected postretirement benefit obligation is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, or withdrawal) between the valuation date and the expected date of payment.

Long-term disability obligations are estimated by an actuary based on reserve reports prepared from historical long-term disability health claims data.

At December 31, 2024 and 2023, the Plan had a deficit of net assets over benefit obligations, which are ultimately the responsibility of the Plan sponsor, and relates to amounts currently payable to participants, claims incurred but not reported, long-term disability health benefits and the postretirement benefit obligation. In 2024 and 2023 retired plan participants paid \$51,823 and \$60,167 respectively, in medical premiums. Health costs for future years in respect of the Plan's

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

postretirement benefit obligation will be funded by Company and plan participant contributions to the Plan in those later years.

For measurement purposes of the postretirement benefit obligation, a weighted-average annual rate of increase in the average per capita cost of covered health care benefits was assumed to be 8.57% pre-Medicare and 9.89% Medicare eligible for December 31, 2025; the rate was assumed to decrease gradually reaching 5.00% at December 31, 2033, and to remain at that level thereafter.

The weighted-average health care cost trend rate assumption has a significant effect on the amounts reported. If the assumed rates increased by 1 percentage point each year, it would increase the obligation as of December 31, 2024 and 2023, by \$3,110,000 and \$3,851,000, respectively.

Assumptions used to determine the postretirement benefit obligation include a weighted-average discount rate of 5.40% and 4.75% as of December 31, 2024 and 2023, respectively. The change in the weighted-average discount rate was made to reflect changes in overall market conditions. The effect of the weighted-average assumption changes on the actuarial present value of postretirement benefit obligations and long-term disability obligation is included as a component of the statement of changes in benefit obligations for the year ended December 31, 2024.

Other significant assumptions used to determine the actuarial present value of accumulated Plan benefits at December 31, 2024 and 2023, were mortality rates (Pri-2012 white collar table adjusted with projection scale MP-2021 to a base year of 2019).

The Plan's postretirement benefit obligation does not reflect an amount associated with the Medicare subsidy allowed under the Medicare Prescription Drug Improvement and Modernization Act of 2003 as the Plan is not directly entitled to the Medicare subsidy. The Company has included the effects of the Medicare subsidy in measuring its postretirement benefit obligation; therefore, the Plan's postretirement benefit obligation differs from that of the Company.

The foregoing 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 the benefit obligation.

Note 4 – Restricted Cash

Under agreements among the Plan administrator, the trustee and certain claims administrators, the Plan is required to maintain a minimum cash balance with insurance carriers on which benefit payments are drawn. In the event the balances of the designated accounts fall below the minimum funding level, the trustee transfers the necessary Plan funds to restore the accounts to the minimum balance the following day.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

Note 5 – Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820 (ASC 820) defines fair value as the price that would be received to sell an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 established a three-level fair value hierarchy that prioritizes the inputs used to measure fair value.

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

Level 2 Inputs to the valuation methodology include:

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

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

The asset and 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.

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

Money Market Fund

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

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

The following sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023:

	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 645,387	\$ -	\$ -	\$ 645,387
Total investments	\$ 645,387	\$ -	\$ -	\$ 645,387

Note 6 – Income Tax Status

The trust funding the Plan has received an exemption letter from the Internal Revenue Service (IRS) dated August 16, 2000, stating that the trust is tax-exempt under the provisions of Section 501(c)(9) of the Internal Revenue Code (the Code) as a Voluntary Employees' Beneficiary Association. The Plan and the trust are required to operate in conformity with the Code to maintain the tax-exempt status of the trust. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes that the related trust is tax-exempt.

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

Note 7 – Termination or Amendment of Plan

Although it has not expressed an intention to do so, the Company reserves the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA and the Code. Upon termination, the Plan's net assets will be allocated for payment in an order of priority determined in accordance with ERISA, applicable regulations, and the plan document.

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

The Company and its affiliates, the Trustee, the Plan Administrator, and certain other Plan service providers qualify as parties-in-interest. Transactions with these parties-in-interest qualify for exemptions from the prohibited transaction rules.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

Note 9 – Risks and Uncertainties

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

The Plan's contribution amounts and benefit obligations are based on certain assumptions pertaining to interest rates, healthcare inflation rates and participant demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

Note 10 – Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31 to Form 5500:

	2024	2023
Net assets available for benefits per the financial statements	\$ 312,288	\$ 732,342
Benefits obligations currently payable	(312,468)	(422,374)
Net assets per Form 5500	<u>\$ (180)</u>	<u>\$ 309,968</u>

The following is a reconciliation of benefits paid per the financial statements at December 31, 2024, to Form 5500:

Claims paid per the financial statements	\$ 6,163,553
Add: Amounts currently payable at December 31, 2024	312,468
Less: Amounts currently payable at December 31, 2023	(422,374)
Claims paid per Form 5500	<u>\$ 6,053,647</u>

Claims and premiums that have been processed and approved for payment at year-end, but not paid and claims incurred but not reported are not considered liabilities under GAAP and, therefore, are not presented as liabilities or claims and premiums paid in the accompanying financial statements but are recorded on the Form 5500 as a liability.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Notes to the Financial Statements

December 31, 2024

Note 11 – Subsequent Events

Events and transactions subsequent to the statement of net assets available for benefit date have been evaluated through October 10, 2025, the date these financial statements were issued, for potential recognition or disclosure in the financial statements.

Effective January 1, 2025, the Plan is funded exclusively by contributions from the Plan sponsor. Effective January 13, 2025, the trust associated with the Plan was terminated and the Plan is funded through insurance contracts and general assets of the Plan sponsor.

SUPPLEMENTAL SCHEDULE

Employees' Health Care Plan of Pennzoil-Quaker State Company

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN 76-0200625

Plan No. 502

Year Ended December 31, 2024

SINGLE TRANSACTION

Identity of Party Involved	Descriptions of Asset	Purchase Price(1) (2)	Selling Price(1) (2)	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Bank	Gov't Money market fund	\$ 95,139	n/a	n/a	n/a	\$ 95,139	\$ 95,139	n/a
Principal Bank	Gov't Money market fund	\$ 76,642	n/a	n/a	n/a	\$ 76,642	\$ 76,642	n/a
Principal Bank	Gov't Money market fund	\$ 108,972	n/a	n/a	n/a	\$ 108,972	\$ 108,972	n/a
Principal Bank	Gov't Money market fund	\$ 115,346	n/a	n/a	n/a	\$ 115,346	\$ 115,346	n/a
Principal Bank	Gov't Money market fund	\$ 106,057	n/a	n/a	n/a	\$ 106,057	\$ 106,057	n/a
Principal Bank	Gov't Money market fund	\$ 102,650	n/a	n/a	n/a	\$ 102,650	\$ 102,650	n/a
Principal Bank	Gov't Money market fund	\$ 137,149	n/a	n/a	n/a	\$ 137,149	\$ 137,149	n/a
Principal Bank	Gov't Money market fund	\$ 81,359	n/a	n/a	n/a	\$ 81,359	\$ 81,359	n/a
Principal Bank	Gov't Money market fund	\$ 80,442	n/a	n/a	n/a	\$ 80,442	\$ 80,442	n/a
Principal Bank	Gov't Money market fund	\$ 67,618	n/a	n/a	n/a	\$ 67,618	\$ 67,618	n/a
Principal Bank	Gov't Money market fund	\$ 91,540	n/a	n/a	n/a	\$ 91,540	\$ 91,540	n/a
Principal Bank	Gov't Money market fund	\$ 82,781	n/a	n/a	n/a	\$ 82,781	\$ 82,781	n/a
Principal Bank	Gov't Money market fund	\$ 91,585	n/a	n/a	n/a	\$ 91,585	\$ 91,585	n/a
Principal Bank	Gov't Money market fund	\$ 67,482	n/a	n/a	n/a	\$ 67,482	\$ 67,482	n/a
Principal Bank	Gov't Money market fund	\$ 155,223	n/a	n/a	n/a	\$ 155,223	\$ 155,223	n/a
Principal Bank	Gov't Money market fund	\$ 130,434	n/a	n/a	n/a	\$ 130,434	\$ 130,434	n/a
Principal Bank	Gov't Money market fund	\$ 83,736	n/a	n/a	n/a	\$ 83,736	\$ 83,736	n/a
Principal Bank	Gov't Money market fund	\$ 119,891	n/a	n/a	n/a	\$ 119,891	\$ 119,891	n/a
Principal Bank	Gov't Money market fund	\$ 113,377	n/a	n/a	n/a	\$ 113,377	\$ 113,377	n/a
Principal Bank	Gov't Money market fund	\$ 149,037	n/a	n/a	n/a	\$ 149,037	\$ 149,037	n/a
Principal Bank	Gov't Money market fund	\$ 731,629	n/a	n/a	n/a	\$ 731,629	\$ 731,629	n/a
Principal Bank	Gov't Money market fund	\$ 82,358	n/a	n/a	n/a	\$ 82,358	\$ 82,358	n/a
Principal Bank	Gov't Money market fund	\$ 105,608	n/a	n/a	n/a	\$ 105,608	\$ 105,608	n/a
Principal Bank	Gov't Money market fund	\$ 120,674	n/a	n/a	n/a	\$ 120,674	\$ 120,674	n/a
Principal Bank	Gov't Money market fund	\$ 82,547	n/a	n/a	n/a	\$ 82,547	\$ 82,547	n/a
Principal Bank	Gov't Money market fund	\$ 86,570	n/a	n/a	n/a	\$ 86,570	\$ 86,570	n/a
Principal Bank	Gov't Money market fund	\$ 105,527	n/a	n/a	n/a	\$ 105,527	\$ 105,527	n/a
Principal Bank	Gov't Money market fund	\$ 84,216	n/a	n/a	n/a	\$ 84,216	\$ 84,216	n/a
Principal Bank	Gov't Money market fund	\$ 65,795	n/a	n/a	n/a	\$ 65,795	\$ 65,795	n/a
Principal Bank	Gov't Money market fund	\$ 95,706	n/a	n/a	n/a	\$ 95,706	\$ 95,706	n/a
Principal Bank	Gov't Money market fund	\$ 112,736	n/a	n/a	n/a	\$ 112,736	\$ 112,736	n/a
Principal Bank	Gov't Money market fund	\$ 168,428	n/a	n/a	n/a	\$ 168,428	\$ 168,428	n/a
Principal Bank	Gov't Money market fund	\$ 129,673	n/a	n/a	n/a	\$ 129,673	\$ 129,673	n/a
Principal Bank	Gov't Money market fund	\$ 84,335	n/a	n/a	n/a	\$ 84,335	\$ 84,335	n/a
Principal Bank	Gov't Money market fund	\$ 76,649	n/a	n/a	n/a	\$ 76,649	\$ 76,649	n/a
Principal Bank	Gov't Money market fund	\$ 129,519	n/a	n/a	n/a	\$ 129,519	\$ 129,519	n/a
Principal Bank	Gov't Money market fund	\$ 72,722	n/a	n/a	n/a	\$ 72,722	\$ 72,722	n/a
Principal Bank	Gov't Money market fund	\$ 147,403	n/a	n/a	n/a	\$ 147,403	\$ 147,403	n/a
Principal Bank	Gov't Money market fund	\$ 79,936	n/a	n/a	n/a	\$ 79,936	\$ 79,936	n/a
Principal Bank	Gov't Money market fund	\$ 96,636	n/a	n/a	n/a	\$ 96,636	\$ 96,636	n/a
Principal Bank	Gov't Money market fund	\$ 106,191	n/a	n/a	n/a	\$ 106,191	\$ 106,191	n/a
Principal Bank	Gov't Money market fund	\$ 45,963	n/a	n/a	n/a	\$ 45,963	\$ 45,963	n/a
Principal Bank	Gov't Money market fund	\$ 208,990	n/a	n/a	n/a	\$ 208,990	\$ 208,990	n/a
Principal Bank	Gov't Money market fund	\$ 134,911	n/a	n/a	n/a	\$ 134,911	\$ 134,911	n/a
Principal Bank	Gov't Money market fund	\$ 59,409	n/a	n/a	n/a	\$ 59,409	\$ 59,409	n/a
Principal Bank	Gov't Money market fund	\$ 104,725	n/a	n/a	n/a	\$ 104,725	\$ 104,725	n/a
Principal Bank	Gov't Money market fund	\$ 69,277	n/a	n/a	n/a	\$ 69,277	\$ 69,277	n/a
Principal Bank	Gov't Money market fund	\$ 96,313	n/a	n/a	n/a	\$ 96,313	\$ 96,313	n/a
Principal Bank	Gov't Money market fund	\$ 126,067	n/a	n/a	n/a	\$ 126,067	\$ 126,067	n/a
Principal Bank	Gov't Money market fund	\$ 129,970	n/a	n/a	n/a	\$ 129,970	\$ 129,970	n/a
Principal Bank	Gov't Money market fund	\$ 142,706	n/a	n/a	n/a	\$ 142,706	\$ 142,706	n/a

Employees' Health Care Plan of Pennzoil-Quaker State Company

Schedule H, Line 4j - Schedule of Reportable Transactions (Continued)

EIN 76-0200625

Plan No. 502

Year Ended December 31, 2024

Principal Bank	Gov't Money market fund	n/a	\$ 222,977	n/a	n/a	\$ 222,977	\$ 222,977	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 227,282	n/a	n/a	\$ 227,282	\$ 227,282	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 499,736	n/a	n/a	\$ 499,736	\$ 499,736	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 229,906	n/a	n/a	\$ 229,906	\$ 229,906	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 231,615	n/a	n/a	\$ 231,615	\$ 231,615	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 226,010	n/a	n/a	\$ 226,010	\$ 226,010	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 750,000	n/a	n/a	\$ 750,000	\$ 750,000	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 750,000	n/a	n/a	\$ 750,000	\$ 750,000	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 181,757	n/a	n/a	\$ 181,757	\$ 181,757	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 204,197	n/a	n/a	\$ 204,197	\$ 204,197	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 205,958	n/a	n/a	\$ 205,958	\$ 205,958	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 750,000	n/a	n/a	\$ 750,000	\$ 750,000	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 204,967	n/a	n/a	\$ 204,967	\$ 204,967	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 201,292	n/a	n/a	\$ 201,292	\$ 201,292	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 201,050	n/a	n/a	\$ 201,050	\$ 201,050	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 277,398	n/a	n/a	\$ 277,398	\$ 277,398	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 199,700	n/a	n/a	\$ 199,700	\$ 199,700	n/a

SERIES OF TRANSACTIONS

Identity of Party Involved	Descriptions of Asset	Purchase Price(1) (2)	Selling Price(1) (2)	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Bank	Money market fund*	\$ 5,597,527	n/a	n/a	n/a	\$ 5,597,527	\$ 5,597,527	n/a
Principal Bank	Money market fund*	n/a	\$ 6,242,920	n/a	n/a	\$ 6,242,920	\$ 6,242,920	n/a

* The Money Market Fund is the Principal Bank Allspring Government Money Market Fund.

(1) Current value of asset on transaction date is equal to the purchase/selling price, as applicable.

(2) Purchase price includes expenses incurred with transactions, and selling price is net of expenses incurred with transactions.

Employees' Health Care Plan of Pennzoil-Quaker State Company

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN 76-0200625

Plan No. 502

Year Ended December 31, 2024

SINGLE TRANSACTION

Identity of Party Involved	Descriptions of Asset	Purchase Price(1) (2)	Selling Price(1) (2)	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Bank	Gov't Money market fund	\$ 95,139	n/a	n/a	n/a	\$ 95,139	\$ 95,139	n/a
Principal Bank	Gov't Money market fund	\$ 76,642	n/a	n/a	n/a	\$ 76,642	\$ 76,642	n/a
Principal Bank	Gov't Money market fund	\$ 108,972	n/a	n/a	n/a	\$ 108,972	\$ 108,972	n/a
Principal Bank	Gov't Money market fund	\$ 115,346	n/a	n/a	n/a	\$ 115,346	\$ 115,346	n/a
Principal Bank	Gov't Money market fund	\$ 106,057	n/a	n/a	n/a	\$ 106,057	\$ 106,057	n/a
Principal Bank	Gov't Money market fund	\$ 102,650	n/a	n/a	n/a	\$ 102,650	\$ 102,650	n/a
Principal Bank	Gov't Money market fund	\$ 137,149	n/a	n/a	n/a	\$ 137,149	\$ 137,149	n/a
Principal Bank	Gov't Money market fund	\$ 81,359	n/a	n/a	n/a	\$ 81,359	\$ 81,359	n/a
Principal Bank	Gov't Money market fund	\$ 80,442	n/a	n/a	n/a	\$ 80,442	\$ 80,442	n/a
Principal Bank	Gov't Money market fund	\$ 67,618	n/a	n/a	n/a	\$ 67,618	\$ 67,618	n/a
Principal Bank	Gov't Money market fund	\$ 91,540	n/a	n/a	n/a	\$ 91,540	\$ 91,540	n/a
Principal Bank	Gov't Money market fund	\$ 82,781	n/a	n/a	n/a	\$ 82,781	\$ 82,781	n/a
Principal Bank	Gov't Money market fund	\$ 91,585	n/a	n/a	n/a	\$ 91,585	\$ 91,585	n/a
Principal Bank	Gov't Money market fund	\$ 67,482	n/a	n/a	n/a	\$ 67,482	\$ 67,482	n/a
Principal Bank	Gov't Money market fund	\$ 155,223	n/a	n/a	n/a	\$ 155,223	\$ 155,223	n/a
Principal Bank	Gov't Money market fund	\$ 130,434	n/a	n/a	n/a	\$ 130,434	\$ 130,434	n/a
Principal Bank	Gov't Money market fund	\$ 83,736	n/a	n/a	n/a	\$ 83,736	\$ 83,736	n/a
Principal Bank	Gov't Money market fund	\$ 119,891	n/a	n/a	n/a	\$ 119,891	\$ 119,891	n/a
Principal Bank	Gov't Money market fund	\$ 113,377	n/a	n/a	n/a	\$ 113,377	\$ 113,377	n/a
Principal Bank	Gov't Money market fund	\$ 149,037	n/a	n/a	n/a	\$ 149,037	\$ 149,037	n/a
Principal Bank	Gov't Money market fund	\$ 731,629	n/a	n/a	n/a	\$ 731,629	\$ 731,629	n/a
Principal Bank	Gov't Money market fund	\$ 82,358	n/a	n/a	n/a	\$ 82,358	\$ 82,358	n/a
Principal Bank	Gov't Money market fund	\$ 105,608	n/a	n/a	n/a	\$ 105,608	\$ 105,608	n/a
Principal Bank	Gov't Money market fund	\$ 120,674	n/a	n/a	n/a	\$ 120,674	\$ 120,674	n/a
Principal Bank	Gov't Money market fund	\$ 82,547	n/a	n/a	n/a	\$ 82,547	\$ 82,547	n/a
Principal Bank	Gov't Money market fund	\$ 86,570	n/a	n/a	n/a	\$ 86,570	\$ 86,570	n/a
Principal Bank	Gov't Money market fund	\$ 105,527	n/a	n/a	n/a	\$ 105,527	\$ 105,527	n/a
Principal Bank	Gov't Money market fund	\$ 84,216	n/a	n/a	n/a	\$ 84,216	\$ 84,216	n/a
Principal Bank	Gov't Money market fund	\$ 65,795	n/a	n/a	n/a	\$ 65,795	\$ 65,795	n/a
Principal Bank	Gov't Money market fund	\$ 95,706	n/a	n/a	n/a	\$ 95,706	\$ 95,706	n/a
Principal Bank	Gov't Money market fund	\$ 112,736	n/a	n/a	n/a	\$ 112,736	\$ 112,736	n/a
Principal Bank	Gov't Money market fund	\$ 168,428	n/a	n/a	n/a	\$ 168,428	\$ 168,428	n/a
Principal Bank	Gov't Money market fund	\$ 129,673	n/a	n/a	n/a	\$ 129,673	\$ 129,673	n/a
Principal Bank	Gov't Money market fund	\$ 84,335	n/a	n/a	n/a	\$ 84,335	\$ 84,335	n/a
Principal Bank	Gov't Money market fund	\$ 76,649	n/a	n/a	n/a	\$ 76,649	\$ 76,649	n/a
Principal Bank	Gov't Money market fund	\$ 129,519	n/a	n/a	n/a	\$ 129,519	\$ 129,519	n/a
Principal Bank	Gov't Money market fund	\$ 72,722	n/a	n/a	n/a	\$ 72,722	\$ 72,722	n/a
Principal Bank	Gov't Money market fund	\$ 147,403	n/a	n/a	n/a	\$ 147,403	\$ 147,403	n/a
Principal Bank	Gov't Money market fund	\$ 79,936	n/a	n/a	n/a	\$ 79,936	\$ 79,936	n/a
Principal Bank	Gov't Money market fund	\$ 96,636	n/a	n/a	n/a	\$ 96,636	\$ 96,636	n/a
Principal Bank	Gov't Money market fund	\$ 106,191	n/a	n/a	n/a	\$ 106,191	\$ 106,191	n/a
Principal Bank	Gov't Money market fund	\$ 45,963	n/a	n/a	n/a	\$ 45,963	\$ 45,963	n/a
Principal Bank	Gov't Money market fund	\$ 208,990	n/a	n/a	n/a	\$ 208,990	\$ 208,990	n/a
Principal Bank	Gov't Money market fund	\$ 134,911	n/a	n/a	n/a	\$ 134,911	\$ 134,911	n/a
Principal Bank	Gov't Money market fund	\$ 59,409	n/a	n/a	n/a	\$ 59,409	\$ 59,409	n/a
Principal Bank	Gov't Money market fund	\$ 104,725	n/a	n/a	n/a	\$ 104,725	\$ 104,725	n/a
Principal Bank	Gov't Money market fund	\$ 69,277	n/a	n/a	n/a	\$ 69,277	\$ 69,277	n/a
Principal Bank	Gov't Money market fund	\$ 96,313	n/a	n/a	n/a	\$ 96,313	\$ 96,313	n/a
Principal Bank	Gov't Money market fund	\$ 126,067	n/a	n/a	n/a	\$ 126,067	\$ 126,067	n/a
Principal Bank	Gov't Money market fund	\$ 129,970	n/a	n/a	n/a	\$ 129,970	\$ 129,970	n/a
Principal Bank	Gov't Money market fund	\$ 142,706	n/a	n/a	n/a	\$ 142,706	\$ 142,706	n/a

Employees' Health Care Plan of Pennzoil-Quaker State Company

Schedule H, Line 4j - Schedule of Reportable Transactions (Continued)

EIN 76-0200625

Plan No. 502

Year Ended December 31, 2024

Principal Bank	Gov't Money market fund	n/a	\$ 222,977	n/a	n/a	\$ 222,977	\$ 222,977	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 227,282	n/a	n/a	\$ 227,282	\$ 227,282	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 499,736	n/a	n/a	\$ 499,736	\$ 499,736	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 229,906	n/a	n/a	\$ 229,906	\$ 229,906	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 231,615	n/a	n/a	\$ 231,615	\$ 231,615	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 226,010	n/a	n/a	\$ 226,010	\$ 226,010	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 750,000	n/a	n/a	\$ 750,000	\$ 750,000	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 750,000	n/a	n/a	\$ 750,000	\$ 750,000	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 181,757	n/a	n/a	\$ 181,757	\$ 181,757	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 204,197	n/a	n/a	\$ 204,197	\$ 204,197	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 205,958	n/a	n/a	\$ 205,958	\$ 205,958	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 750,000	n/a	n/a	\$ 750,000	\$ 750,000	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 204,967	n/a	n/a	\$ 204,967	\$ 204,967	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 201,292	n/a	n/a	\$ 201,292	\$ 201,292	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 201,050	n/a	n/a	\$ 201,050	\$ 201,050	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 277,398	n/a	n/a	\$ 277,398	\$ 277,398	n/a
Principal Bank	Gov't Money market fund	n/a	\$ 199,700	n/a	n/a	\$ 199,700	\$ 199,700	n/a

SERIES OF TRANSACTIONS

Identity of Party Involved	Descriptions of Asset	Purchase Price(1) (2)	Selling Price(1) (2)	Lease Rental	Expenses Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Principal Bank	Money market fund*	\$ 5,597,527	n/a	n/a	n/a	\$ 5,597,527	\$ 5,597,527	n/a
Principal Bank	Money market fund*	n/a	\$ 6,242,920	n/a	n/a	\$ 6,242,920	\$ 6,242,920	n/a

* The Money Market Fund is the Principal Bank Allspring Government Money Market Fund.

(1) Current value of asset on transaction date is equal to the purchase/selling price, as applicable.

(2) Purchase price includes expenses incurred with transactions, and selling price is net of expenses incurred with transactions.