

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 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.) [X] a single-employer plan [] a DFE (specify) ____
B This return/report is: [X] the first return/report [] the final return/report [] an amended return/report [X] 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: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan DISCOVERY ENERGY PENSION PLAN
1b Three-digit plan number (PN) 003
1c Effective date of plan 05/01/2024
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) DISCOVERY ENERGY, LLC 200 TWIN OAKS ROAD KOHLER, WI 53044
2b Employer Identification Number (EIN) 99-0486805
2c Plan Sponsor's telephone number 920-457-4441
2d Business code (see instructions) 339900

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 | 1916 |
| 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) | 1916 |
| | 6a(2) | 1734 |
| | 6b | 0 |
| | 6c | 59 |
| | 6d | 1793 |
| | 6e | 0 |
| | 6f | 1793 |
| | 6g(1) | |
| 6g(2) | | |
| 6h | | 202 |
| 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:
1A 1B

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 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>DISCOVERY ENERGY PENSION PLAN</u> | B Three-digit plan number (PN) ▶ | <u>003</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DISCOVERY ENERGY, LLC</u> | D Employer Identification Number (EIN) <u>99-0486805</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>05</u> Day <u>01</u> Year <u>2024</u> | | |
| 2 Assets: | | | |
| a Market value | 2a | | 0 |
| b Actuarial value | 2b | | 0 |
| 3 Funding target/participant count breakdown | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment | 0 | 0 | 0 |
| b For terminated vested participants | 0 | 0 | 0 |
| c For active participants | 1916 | 0 | 6737325 |
| d Total | 1916 | 0 | 6737325 |
| 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 | | 5.48 % |
| 6 Target normal cost | | | |
| a Present value of current plan year accruals | 6a | | 5424555 |
| b Expected plan-related expenses | 6b | | 400000 |
| c Target normal cost | 6c | | 5824555 |

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>09/25/2025</u> | Date |
| | <u>MATTHEW DREIS</u> | <u>23-08169</u> | Most recent enrollment number |
| | <u>WILLIS TOWERS WATSON US LLC</u> | <u>262-780-3278</u> | Telephone number (including area code) |
| | <u>111 E. KILBOURN AVENUE SUITE 1850 MILWAUKEE, WI 53202</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 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 0 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of <u>0.00</u> % | 0 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | a Present value of excess contributions (line 38a from prior year) | | 0 |
| | b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>0.00</u> % | | 0 |
| | b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return | | 0 |
| | c Total available at beginning of current plan year to add to prefunding balance | | 0 |
| | d Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

| Part III Funding Percentages | | | |
|-------------------------------------|--|-----------|--------|
| 14 | Funding target attainment percentage | 14 | 0.00 % |
| 15 | Adjusted funding target attainment percentage | 15 | 0.00 % |
| 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 | 0.00 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | 0.00 % |

| 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 | | |
| 06/27/2024 | 20000 | 0 | | | | | |
| 07/15/2024 | 1000000 | 0 | | | | | |
| 03/26/2025 | 10800000 | 0 | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | Totals ▶ | 18(b) | 11820000 | 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 11301081 |
| 20 | Quarterly contributions and liquidity shortfalls: | |
| | a Did the plan have a "funding shortfall" for the prior year? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| | b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | c If line 20a is "Yes," see instructions and complete the following table as applicable: | |
| Liquidity shortfall as of end of quarter of this plan year | | |
| (1) 1st | (2) 2nd | (3) 3rd |
| | | |
| | | (4) 4th |

| | | | | |
|---|--|------------------------|------------------------|---|
| Part V Assumptions Used to Determine Funding Target and Target Normal Cost | | | | |
| 21 Discount rate: | | | | |
| a Segment rates: | 1st segment: 4.84 % | 2nd segment: 5.24 % | 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 64 |
| 23 Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute | | | |

| | | | | |
|---|--|--|--|-----------|
| Part VI Miscellaneous Items | | | | |
| 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
| 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input 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 5824555 |
| b Excess assets, if applicable, but not greater than line 31a | | | | 31b 0 |
| 32 Amortization installments: | Outstanding Balance | | Installment | |
| a Net shortfall amortization installment | 6737325 | | 416603 | |
| b Waiver amortization installment..... | 0 | | 0 | |
| 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | | | | 33 |
| 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... | | | | 34 6241158 |
| | Carryover balance | Prefunding balance | Total balance | |
| 35 Balances elected for use to offset funding requirement | | | 0 | |
| 36 Additional cash requirement (line 34 minus line 35) | | | | 36 6241158 |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | | | | 37 11301081 |
| 38 Present value of excess contributions for current year (see instructions) | | | | |
| a Total (excess, if any, of line 37 over line 36) | | | | 38a 5059923 |
| b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... | | | | 38b 5059923 |
| 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | | | | 39 0 |
| 40 Unpaid minimum required contributions for all years | | | | 40 0 |

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

| | | |
|--|--|---|
| 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. |
|--|--|---|

For calendar plan year 2024 or fiscal plan year beginning **05/01/2024** and ending **12/31/2024**

| | | |
|---|--|------------|
| A Name of plan DISCOVERY ENERGY PENSION PLAN | B Three-digit plan number (PN) ▶ | 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 DISCOVERY ENERGY, LLC | D Employer Identification Number (EIN) 99-0486805 | |

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

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

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

MIDWEST INSTITUTIONAL TRUST COMPANY 790 N WATER STREET
FLOOR 11
MILWAUKEE, WI 53202

| (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 | 114880 | 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)

WILLIS TOWERS WATSON US LLC

53-0181291

| (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 | 37560 | 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)

ONEDIGITAL INVESTMENT ADVISORS LLC 200 GALLERIA PARKWAY
STE 1950
ATLANTA, GA 30339

| (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? |
|------------------------|---|--|--|--|---|--|
| 16 17 50 | NONE | 36458 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| | | |
|--|--|--|
| SCHEDULE 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 05/01/2024 and ending 12/31/2024 | |
| A Name of plan DISCOVERY ENERGY PENSION PLAN | B Three-digit plan number (PN) ▶ 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 DISCOVERY ENERGY, LLC | D Employer Identification Number (EIN) 99-0486805 |

| | |
|---------------|--------------------------------------|
| 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) | 0 | 10800000 |
| (2) Participant contributions | 1b(2) | | |
| (3) Other | 1b(3) | 0 | 3457 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| (2) U.S. Government securities | 1c(2) | | |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | | |
| (B) All other | 1c(3)(B) | | |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | | |
| (B) Common | 1c(4)(B) | | |
| (5) Partnership/joint venture interests | 1c(5) | | |
| (6) Real estate (other than employer real property) | 1c(6) | | |
| (7) Loans (other than to participants) | 1c(7) | | |
| (8) Participant loans | 1c(8) | | |
| (9) Value of interest in common/collective trusts | 1c(9) | | |
| (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) | 0 | 820018 |
| (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 | 0 | 11623475 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | | |
| h Operating payables..... | 1h | 0 | 21875 |
| i Acquisition indebtedness..... | 1i | | |
| j Other liabilities..... | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 0 | 21875 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 0 | 11601600 |

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) | 11820000 | |
| (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) | | 11820000 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | | |
| (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) | | 0 |
| (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) | 22299 | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 22299 |
| (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) | | 0 |

| | | (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 | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 11842299 |

Expenses

| | | | |
|---|---------------|--------|--------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 29926 | |
| (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) | | 29926 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Recordkeeping fees | 2i(3) | | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | 58333 | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 114880 | |
| (7) Actuarial fees | 2i(7) | 37560 | |
| (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) | | 210773 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 240699 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 11601600 |
| 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: CLIFTONLARSONALLEN LLP

(2) EIN: 41-0746749

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 | | 500000 |
| 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 566427.

| | | |
|--|---|---|
| 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. |
|--|---|---|

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 12/31/2024

| | | |
|---|--|------------|
| A Name of plan <u>DISCOVERY ENERGY PENSION PLAN</u> | B Three-digit plan number (PN) ▶ | <u>003</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>DISCOVERY ENERGY, LLC</u> | D Employer Identification Number (EIN) <u>99-0486805</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): <u>99-0486805</u> | | |
| 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 | 17 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: 100.0 % Other: _____%

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

DISCOVERY ENERGY PENSION PLAN
FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO
DECEMBER 31, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**DISCOVERY ENERGY PENSION PLAN
TABLE OF CONTENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

| | |
|---|-----------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| FINANCIAL STATEMENTS | |
| STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS | 5 |
| STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS | 6 |
| NOTES TO FINANCIAL STATEMENTS | 7 |
| ERISA-REQUIRED SUPPLEMENTAL SCHEDULES (ATTACHMENTS TO FORM 5500) | |
| SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) | 16 |
| SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS | 17 |



INDEPENDENT AUDITORS' REPORT

Plan Administrator
Discovery Energy Pension Plan
Kohler, Wisconsin

Report on the Audit of the Financial Statements

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

We have performed an audit of the accompanying financial statements of Discovery Energy Pension 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 statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the period from May 1, 2024 (inception) to December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Discovery Energy Pension 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the period from May 1, 2024 (inception) to December 31, 2024, 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 audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, 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.
- The information in the financial statements referred to above 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 on the Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Discovery Energy Pension 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 accounting principles generally accepted in the United States of America, 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 Discovery Energy Pension 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.

Auditors' 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 auditors' 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 Discovery Energy Pension 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 Discovery Energy Pension Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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 accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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 Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) and of reportable transactions as of December 31, 2024 or for the period from May 1, 2024 (inception) to December 31, 2024, are presented for purposes of additional analysis and are 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 ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
October 10, 2025

**DISCOVERY ENERGY PENSION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024**

ASSETS

| | |
|------------------------------------|--------------|
| INVESTMENTS (at Fair Value) | \$ 820,018 |
| RECEIVABLES | |
| Company Contributions | 10,800,000 |
| Accrued Income | <u>3,457</u> |
| Total Receivables | 10,803,457 |
| Total Assets | 11,623,475 |

LIABILITIES

| | |
|--|-----------------------------|
| ADMINISTRATIVE EXPENSES PAYABLE | <u>21,875</u> |
| NET ASSETS AVAILABLE FOR BENEFITS | <u><u>\$ 11,601,600</u></u> |

See accompanying Notes to Financial Statements.

**DISCOVERY ENERGY PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

ADDITIONS:

INVESTMENT INCOME

| | |
|------------------------|-----------|
| Interest and Dividends | \$ 22,299 |
|------------------------|-----------|

EMPLOYER CONTRIBUTIONS

| | |
|--|-------------------|
| | <u>11,820,000</u> |
|--|-------------------|

Total Additions

| | |
|--|-------------------|
| | <u>11,842,299</u> |
|--|-------------------|

DEDUCTIONS:

BENEFITS PAID TO PARTICIPANTS

| | |
|--|--------|
| | 29,926 |
|--|--------|

ADMINISTRATIVE EXPENSES

| | |
|--|----------------|
| | <u>210,773</u> |
|--|----------------|

Total Deductions

| | |
|--|----------------|
| | <u>240,699</u> |
|--|----------------|

NET INCREASE

| | |
|--|------------|
| | 11,601,600 |
|--|------------|

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of Year

| | |
|--|----------|
| | <u>-</u> |
|--|----------|

End of Year

| | |
|--|-----------------------------|
| | <u><u>\$ 11,601,600</u></u> |
|--|-----------------------------|

See accompanying Notes to Financial Statements.

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of the Discovery Energy Pension Plan (the Plan) 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 defined benefit pension plan providing retirement, disability, and death benefits to all eligible employees. The Plan sponsor is Discovery Energy, LLC (the Company). The Plan covers substantially all employees of the Company who are age 21 and have completed one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Effective May 1, 2024, Kohler Co. sold their wholly owned Kohler Energy Division to Discovery Energy, LLC. As of the effective date, Discover Energy, LLC, became a separate company, and as a result of the sale, employees of the Energy Division became employees of Discovery Energy, LLC. The effective date of the Plan is May 1, 2024.

Participation

Employees who were participants in the Kohler Co. Pension Plan as of April 30, 2024, are immediately eligible to participant in the Plan. Employees who were employed by Kohler Co. on April 30, 2024, but had not yet satisfied the eligibility requirements under the Kohler Co. Pension Plan will become eligible participants after satisfying the requirements below:

- An administrative employee who becomes an eligible employee (as defined by the Plan) will become a participant on the latter of:
 - The first day of the Plan year following attainment of age 21.
 - The first day of the Plan year immediately preceding or next following the last day of a 12-month period following his or her date of employment during which he or she completes at least 1,000 hours of service, whichever is nearest to such completion date.
 - The first day of the Plan year immediately following the first Plan year during which he or she completes at least 1,000 hours of service.
- UAW Local 833 factory hourly employee who becomes an eligible employee (as defined by the Plan) will become a participant on the latter of:
 - The first day of the Plan year immediately preceding or next following the last day of a 12-month period following his or her date of employment during which he or she completes at least 1,000 hours of service, whichever is nearest to such completion date.
 - The first day of the Plan year immediately following the first Plan year during which he or she completes at least 1,000 hours of service.

Except as outlined above, the Plan is frozen to all new employees effective May 1, 2024.

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits

Benefits provided to Administrative Associates are the greater of:

- 50% of final average pay reduced by the lesser of 21% of three-year final average earnings recognizing pay up to covered compensation or 50% of final average pay up to covered compensation. This amount is reduced proportionately for benefit service less than 35 years.
- The multiplier is \$35 per month for each year of service.

The above benefit calculated for Administrative Associates is reduced by the benefit accrued under the Kohler Co. Pension Plan as of April 30, 2024, if any. This offset is calculated based upon the participant's accrued benefit as of their normal retirement age in the form of a single life annuity.

Benefits provided to United Automobile Workers Local (UAW) 833 members differ for associates, defined as eligible employees whose employment with Kohler Co. commenced on or after December 20, 2010, and tenured associates, defined as eligible employees whose employment with Kohler Co. commenced prior to December 20, 2010.

Benefits provided to UAW 833 associates are calculated as the number of years of benefit service times the applicable benefit multiplier:

| <u>Retirement Date</u> | <u>Monthly Benefit Level</u> |
|-------------------------------------|----------------------------------|
| May 1, 2024 - December 31, 2024 | \$ 23.00 |
| January 1, 2025 - December 31, 2025 | 23.50 |
| January 1, 2026 - December 31, 2026 | 23.75 |
| January 1, 2027 - December 31, 2027 | 24.25 |
| On or After January 1, 2028 | 24.50 |

Benefits provided to UAW 833 tenured associates are calculated as the number of years of benefit service times the applicable benefit multiplier:

| <u>Retirement Date</u> | <u>Monthly Benefit Level</u> |
|-------------------------------------|----------------------------------|
| May 1, 2024 - December 31, 2024 | \$ 45.50 |
| January 1, 2025 - December 31, 2025 | 46.50 |
| January 1, 2026 - December 31, 2026 | 47.50 |
| January 1, 2027 - December 31, 2027 | 48.50 |
| January 1, 2028 - December 31, 2028 | 49.50 |

The above benefit calculated for UAW 833 participants is reduced by the benefit accrued under the Kohler Co. Pension Plan as of April 30, 2024, if any. This offset is calculated based upon the participant's accrued benefit as of their normal retirement age in the form of a single life annuity.

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits (Continued)

Participants receive their accrued vested benefits in the form of a Life Annuity or a Qualified Joint and Survivor Annuity.

Participants become fully vested in the Plan upon attaining normal retirement age or a participant's early retirement date, death, total disability, or upon the completion of five years of vesting service. Normal retirement age is defined as the older of age 65 or the age of the participant on the date five years after the first day of the Plan year in which his plan entry date occurred. A participant's early retirement date is the first day of the month on which the participant ceases to be an employee and has attained age 55 and completed ten years of vesting service.

The Plan allows for automatic lump sum payments if a participant's vested accrued benefit is \$1,000 or less. If a participant's vested accrued benefit exceeds \$1,000 but does not exceed \$7,000, the amount will be automatically rolled over into an individual retirement account for participants who have not attained normal retirement age; for participants who have attained normal retirement age, the amount will be automatically paid out in a lump sum.

Death and Disability Benefits

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2024, the Company contributions were \$11,820,000. The Company's contributions for 2024 exceeded the minimum funding requirements of ERISA.

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

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 2 SIGNIFICANT 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 requires the Plan administrator 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. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Investment income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

The Plan's 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 deductions in the accompanying statements of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through October 10, 2025, the date the financial statements were available to be issued.

Effective January 1, 2025, the Plan was amended to change the name to the Rehlko Pension Plan.

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a) retired or terminated employees or their beneficiaries,
- b) beneficiaries of employees who have died, and
- c) present employees or their beneficiaries.

Benefits under the Plan are accumulated based on the employees' highest five consecutive complete credited years of compensation out of the last ten latest years prior to the normal retirement date or the average earnings of the three consecutive full calendar years immediately prior to the normal retirement date, depending on the group to which a participant belongs. The accumulated plan benefits for active employees are based on their highest five consecutive complete credited years of compensation ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

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

The significant actuarial assumptions used in the valuation as of April 30, 2024, were:

Mortality: Pri-2012 Mortality Table without collar adjustments, projected forward using scale MP-2021 with Proxy 2023 long-term improvement rate adjustments.

Retirement Age: Participants are assumed to retire at varied ages ranging from 55 - 70.

Interest Rate: 6.50%

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

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The following is a summary of actuarial present value of accumulated plan benefits as of May 1, 2024:

| | |
|---|----------------------------|
| Actuarial Present Value of Accumulated | |
| Plan Benefits: | |
| Vested Benefits: | |
| Participants Currently Receiving Payments | \$ - |
| Other Participants | - |
| Total Vested Benefits | <u>-</u> |
| Nonvested Benefits | <u>6,229,497</u> |
| Total Actuarial Present Value of Accumulated Plan Benefits | <u><u>\$ 6,229,497</u></u> |

The changes in the actuarial present value of accumulated Plan benefits are summarized as follows for the for the period from May 1, 2024 (inception) to December 31, 2024:

| | |
|---|----------------------------|
| Actuarial Present Value of Accumulated | |
| Plan Benefits - Beginning of Year | |
| | \$ - |
| Increase During the Year Attributable to: | |
| Change in Actuarial Assumptions | - |
| Plan Amendments | - |
| Benefits Accumulated | 6,229,497 |
| Change in Discount Period | - |
| Benefits Paid | <u>-</u> |
| Actuarial Present Value of Accumulated Plan Benefits - End of Year | <u><u>\$ 6,229,497</u></u> |

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

Midwest Institutional Trust Company, the qualified institution of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of investments as of December 31, 2024, and investment income for the period from May 1, 2024 (inception) to December 31, 2024, in the accompanying financial statements and ERISA-required supplemental schedules as of December 31, 2024 or for the period from May 1, 2024 (inception) to December 31, 2024.

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 5 FAIR VALUE OF INVESTMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 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 – 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 other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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

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

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

| | 2024 | | | |
|-------------|------------|---------|---------|------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual Fund | \$ 820,018 | \$ - | \$ - | \$ 820,018 |

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 6 PLAN TERMINATION

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. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that 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.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All nonvested benefits.

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

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

NOTE 7 PLAN TAX STATUS

The Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**DISCOVERY ENERGY PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD FROM MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024**

NOTE 8 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 the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE 9 PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are managed by the qualified institution of the Plan; therefore, the investment transactions qualify as party-in-interest transactions. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions qualify as party in interest transactions, which are exempt from the prohibited transaction rules of ERISA.

DISCOVERY ENERGY PENSION PLAN
E.I.N. 99-0486805 PLAN NO. 003
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

| (a) | (b) | (c) | (d) | (e) |
|---------------|--|--|-------------------|---------------------------|
| _____ | Identity of Issue, Borrower, Lessor, or Similar Party _____ | Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value _____ | Cost _____ | Current Value _____ |
| | | <u>Mutual Fund:</u> | | |
| Goldman Sachs | | Financial Square Government Fund | <u>\$ 820,018</u> | <u>\$ 820,018</u> |

DISCOVERY ENERGY PENSION PLAN
E.I.N. 99-0486805 PLAN NO. 003
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE PERIOD MAY 1, 2024 (INCEPTION) TO DECEMBER 31, 2024

| (a) | (b) | (c) | (d) | (g) | (h) | (i) |
|--|--------------------------|-------------------|------------------|--------------|------------------|--------------------|
| Identity of Party Involved | Description of Assets | Purchase Price | Selling Price | Cost | Current Value | Net Gain (Loss) |
| Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets | | | | | | |
| Goldman Sachs Financial | Mutual Fund | \$ 1,030,641 | \$ - | \$ 1,030,641 | 1,030,641 | \$ - |
| Square Government Fund | | - | 210,623 | 210,623 | 210,623 | - |

Columns (e) and (f) are omitted as they are not applicable

There were no category (i), (ii), or (iv) reportable transactions for the period May 1, 2024 (inception) to December 31, 2024.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a - Schedule of Active Participant Data as of May 1, 2024

Number accruing pay-related benefits and average plan compensation limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

| Attained Age | Attained Years of Credited Service ¹ | | | | | | | | | | | | Total | | |
|--------------|---|-----|-----|----|----|-----|-------|-------|-------|-------|-------|-------|-------|-----------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | | 40 & Over | |
| Under 25 | 64 | 24 | 4 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-29 | 61 | 58 | 22 | 12 | 23 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 201 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30-34 | 53 | 46 | 13 | 11 | 10 | 64 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 214 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35-39 | 47 | 54 | 20 | 4 | 16 | 43 | 25 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 219 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-44 | 34 | 42 | 11 | 4 | 13 | 45 | 6 | 33 | 4 | 0 | 0 | 0 | 0 | 0 | 192 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45-49 | 36 | 30 | 13 | 6 | 9 | 24 | 20 | 25 | 11 | 27 | 1 | 0 | 0 | 0 | 202 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50-54 | 36 | 31 | 15 | 9 | 1 | 46 | 16 | 18 | 22 | 56 | 30 | 2 | 0 | 0 | 282 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55-59 | 26 | 25 | 6 | 7 | 3 | 25 | 13 | 25 | 14 | 56 | 65 | 48 | 0 | 0 | 313 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60-64 | 7 | 13 | 5 | 4 | 5 | 22 | 5 | 15 | 5 | 21 | 33 | 29 | 8 | 0 | 172 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65-69 | 1 | 3 | 0 | 4 | 1 | 3 | 4 | 1 | 1 | 0 | 0 | 1 | 6 | 0 | 25 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 & over | 0 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 365 | 326 | 109 | 63 | 82 | 297 | 107 | 127 | 57 | 160 | 129 | 80 | 14 | 0 | 1,916 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

| | |
|---------------------|--|
| Applicable month | May |
| Interest rate basis | Segment Rates from 0 Months Preceding Valuation Date |

| Interest rates | Reflecting Stabilization | Not Reflecting Stabilization |
|-------------------------|--------------------------|------------------------------|
| First segment rate | 4.84% | 4.84% |
| Second segment rate | 5.24% | 5.24% |
| Third segment rate | 5.59% | 5.22% |
| Effective interest rate | 5.48% | 5.22% |

Annual rates of increase

Compensation:

Salary Increases during the year

| | Age | Salary Increase |
|-----------------------------------|------------------|-----------------|
| | < 25 | 6.75% |
| | 25 - 29 | 6.75% |
| | 30 - 34 | 5.75% |
| | 35 - 39 | 4.75% |
| | 40 - 44 | 3.75% |
| | 45 - 49 | 3.25% |
| | 50 - 54 | 2.50% |
| | 55 - 59 | 2.50% |
| | 60 and above | 2.50% |
| Future Social Security wage bases | 2.95% | |
| Inflation | 2.20% | |
| Statutory limits on compensation | \$345,000 | |
| Plan-related expenses | \$400,000 | |

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

differ from (and generally currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC §4010 FS.

Demographic Assumptions

| | |
|---------------------------------|---|
| Inclusion date | The valuation date coincident with or next following the date on which the employee becomes a participant. |
| New or rehired employees | It was assumed there will be no new or rehired employees. |
| Mortality | |
| Healthy | Separate rates for non-annuitants based on RP-2014 “Employees” table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021 and annuitants based on RP-2014 “Healthy Annuitants” table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021 . |
| Disabled | Same as described above for Healthy Mortality. |

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Withdrawal

Rates varying by age and service

Representative Withdrawal Rates

| Attained Age | Withdrawal rates for Administrative Years of service | | | | | |
|--------------|--|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5+ |
| 20 | 26.25% | 26.25% | 26.25% | 26.25% | 26.25% | 23.63% |
| 25 | 21.45% | 21.45% | 21.45% | 21.45% | 21.45% | 19.31% |
| 30 | 19.05% | 17.85% | 16.50% | 16.20% | 16.20% | 14.58% |
| 35 | 19.05% | 17.85% | 16.50% | 15.30% | 14.25% | 10.67% |
| 40 | 19.05% | 17.85% | 16.50% | 15.30% | 14.25% | 7.56% |
| 45 | 19.05% | 17.85% | 16.50% | 15.30% | 14.25% | 5.27% |
| 50 | 19.05% | 17.85% | 16.50% | 15.30% | 14.25% | 3.65% |
| 55+ | 19.05% | 17.85% | 16.50% | 15.30% | 14.25% | 2.97% |

| Attained Age | Withdrawal rates for Factory Years of service | | | | | |
|--------------|---|--------|--------|--------|--------|-------|
| | 0 | 1 | 2 | 3 | 4 | 5+ |
| 20 | 17.28% | 17.28% | 17.28% | 17.28% | 17.28% | 6.72% |
| 25 | 13.68% | 13.68% | 13.68% | 13.68% | 13.68% | 5.32% |
| 30 | 10.44% | 10.08% | 10.08% | 10.08% | 10.08% | 3.92% |
| 35 | 10.44% | 10.08% | 9.36% | 9.00% | 8.64% | 2.66% |
| 40 | 10.44% | 10.08% | 9.36% | 9.00% | 8.64% | 1.96% |
| 45 | 10.44% | 10.08% | 9.36% | 9.00% | 8.64% | 1.54% |
| 50 | 10.44% | 10.08% | 9.36% | 9.00% | 8.64% | 1.40% |
| 55+ | 10.44% | 10.08% | 9.36% | 9.00% | 8.64% | 1.40% |

| Attained Age | Withdrawal rates for other plans Years of service | | | | | |
|--------------|---|--------|--------|--------|--------|--------|
| | 0 | 1 | 2 | 3 | 4 | 5+ |
| 20 | 31.20% | 31.20% | 31.20% | 31.20% | 31.20% | 26.40% |
| 25 | 24.70% | 24.70% | 24.70% | 24.70% | 24.70% | 20.90% |
| 30 | 18.85% | 18.20% | 18.20% | 18.20% | 18.20% | 15.40% |
| 35 | 18.85% | 18.20% | 16.90% | 16.25% | 15.60% | 10.45% |
| 40 | 18.85% | 18.20% | 16.90% | 16.25% | 15.60% | 7.70% |
| 45 | 18.85% | 18.20% | 16.90% | 16.25% | 15.60% | 6.05% |
| 50 | 18.85% | 18.20% | 16.90% | 16.25% | 15.60% | 5.50% |
| 55+ | 18.85% | 18.20% | 16.90% | 16.25% | 15.60% | 5.50% |

Disability

The rates at which participants become disabled by age and gender are shown below:

| Attained Age | Administrative | | Other plans | |
|--------------|----------------|--------|-------------|--------|
| | Male | Female | Male | Female |
| 20 | 0.029% | 0.030% | 0.151% | 0.089% |
| 25 | 0.038% | 0.047% | 0.219% | 0.150% |
| 30 | 0.048% | 0.080% | 0.309% | 0.252% |
| 35 | 0.069% | 0.136% | 0.431% | 0.388% |
| 40 | 0.117% | 0.211% | 0.597% | 0.547% |
| 45 | 0.202% | 0.323% | 0.829% | 0.777% |
| 50 | 0.358% | 0.533% | 1.224% | 1.201% |
| 55 | 0.722% | 0.952% | 2.118% | 1.962% |
| 60 | 1.256% | 1.159% | 3.240% | 2.326% |
| 65 | 1.753% | 1.358% | 4.369% | 2.718% |

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Retirement

Rates varying by age.

| Administrative - Percentage per year of service | | |
|---|------------|--------------------|
| Attained Age | 0-29 years | 30 years and above |
| 55 | 5% | 2% |
| 56 - 59 | 3% | 2% |
| 60 | 3% | 5% |
| 61 | 10% | 10% |
| 62 | 15% | 10% |
| 63 | 15% | 25% |
| 64 | 15% | 15% |
| 65 | 20% | 30% |
| 66 - 67 | 30% | 40% |
| 68 - 69 | 45% | 40% |
| 70 and above | 100% | 100% |

| Factory - Percentage per year of service | | |
|--|------------|--------------------|
| Attained Age | 0-29 years | 30 years and above |
| 55 | 2% | 0% |
| 56 - 59 | 2% | 0% |
| 60 | 5% | 0% |
| 61 | 5% | 10% |
| 62 | 35% | 30% |
| 63 - 64 | 25% | 45% |
| 65 | 50% | 45% |
| 66 - 67 | 75% | 75% |
| 68 - 69 | 50% | 75% |
| 70 and above | 100% | 100% |

| Other plans - Percentage per year of service | |
|--|------------|
| Attained Age | Percentage |
| 55 | 10% |
| 56 - 61 | 5% |
| 62 | 35% |
| 63 - 64 | 25% |
| 65 | 15% |
| 66 - 69 | 50% |
| 70 and above | 100% |

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Benefit commencement date:

Future vested deferred The later of the death of the active participant or the date the participant would have attained age 55

Current vested deferred The earliest of:

(1) age 62, if unreduced benefits are available and the participant has met the 30-year service requirement;

(2) age 63, if the participant has met the location specific service requirement for early commencement; and

(3) 65 or SSNRA (location-specific) if the participant has not met the location-specific service requirement for early commencement.

Disability benefit Upon disablement

Retirement benefit Upon termination of employment

Form of payment

| | Lump sum | Single life | 50% J&S | 75% J&S |
|-------------------------|----------|-------------|---------|---------|
| Active Retirement | 0% | 60% | 0% | 40% |
| Future vested Deferred | 0% | 60% | 0% | 40% |
| Future Disabilities | 0% | 60% | 0% | 40% |
| Future Deaths | 0% | 0% | 100% | 0% |
| Current vested Deferred | 0% | 60% | 0% | 40% |

Percent married 90% of males; 50% of females.

Spouse age Wife three years younger than husband

Timing of benefit payments Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Methods

| | |
|---|--|
| Valuation date | First day of plan year |
| Funding target | Present value of accrued benefits as required by regulations under IRC §430. |
| Target normal cost | Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430. |
| Decrement timing | The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year. |
| Actuarial value of assets for determining minimum required contributions | Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings .with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable |
| Benefits not valued | All benefits described in the Plan Provisions section of this report were valued including based on discussions with the plan sponsor regarding the likelihood that these benefits will be paid. WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not. |

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of 5/1/2024. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

| | |
|---------------------------------|--|
| Discount rate | The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time. |
| Lump sum conversion rate | Lump sum benefits are valued using an assumption for the plan's lump sum rate reflecting current conditions and that is not significantly inconsistent with what would be reasonable and consistent with other economic assumptions. |
| Plan-related expenses | As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust). |

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Rates of increase in:

| | |
|--|--|
| Compensation | Assumed compensation increases were based on plan sponsor expectations and a study of increases received by plan participants in the years 2016-2020 . |
| National average wages (NAW) (e.g., Social Security wage bases) | The Social Security wage base increase assumption reflects inflation plus 0.75% real wage growth. This real wage growth is based on a review of historical US Average Wage increases and annual average CPI-U over extended time periods, and consideration of more recent and potential future prospects for real wage increases. |
| Assumed return for asset smoothing | The expected investment return is based on a blend of the hypothetical past performance of the plan's target asset mix, and the median-simulated investment return using capital market assumptions for the plan's target asset mix. The expected investment return is net of an adjustment of 8 basis points for investment expenses assumed to be paid from plan assets. |

Assumptions Rationale - Significant Demographic Assumptions

| | |
|---------------------------|--|
| Healthy Mortality | Assumptions used for funding purposes are as prescribed by IRC §430(h). |
| Disabled Mortality | Assumptions used for funding purposes are as prescribed by IRC §430(h). |
| Withdrawal | Rates are based on past plan experience as documented in the 2015 actuarial experience analysis and expectations of future experience. Rates were reviewed in the 2021 actuarial experience analysis and Rehlko determined no update was needed. |
| Disability | Rates are based on national tables based on limited actual experience. |
| Retirement | Retirement incidence is based on the plan's experience as documented in the 2015 actuarial experience analysis and expectations of future experience. Rates were reviewed in the |

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

2021 actuarial experience analysis and Rehlko determined no update was needed.

Form of payment

The form of payment assumption is based on past plan experience as documented in the 2021 actuarial experience analysis and expectations of future experience.

Prescribed Methods

Funding methods

The methods used for funding purposes as described in here, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430 or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Change in assumptions since prior valuation None.

Change in methods since prior valuation None.

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

| | |
|--------------------------|---------------------|
| Plan Sponsor | Rehiko |
| EIN/PN | 99-0486805 / 003 |
| Plan Name | Rehiko Pension Plan |
| Valuation Date | May 1, 2024 |
| Enrolled Actuary | Matthew Dreis |
| Enrollment Number | 23-09169 |

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

This is a new plan that was effective May 1, 2024. As a result there was an 8-month short plan year that ended on December 31, 2024.

Schedule H, Line 4j
Schedule of Reportable Transactions

See the Supplemental Schedule in the attached Financial Statements

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

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 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 Discovery Energy Pension Plan | B Three-digit plan number (PN) ▶ | 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Discovery Energy, LLC | D Employer Identification Number (EIN) 99-0486805 | |
| 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>05</u> Day <u>01</u> Year <u>2024</u> | | | |
| 2 Assets: | | | |
| a Market value | 2a | 0 | |
| b Actuarial value | 2b | 0 | |
| 3 Funding target/participant count breakdown | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment | 0 | 0 | 0 |
| b For terminated vested participants | 0 | 0 | 0 |
| c For active participants | 1,916 | 0 | 6,737,325 |
| d Total | 1,916 | 0 | 6,737,325 |
| 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 | 5.48% | |
| 6 Target normal cost | | | |
| a Present value of current plan year accruals | 6a | 5,424,555 | |
| b Expected plan-related expenses | 6b | 400,000 | |
| c Target normal cost | 6c | 5,824,555 | |

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>09/25/2025</u> Date |
| | <u>MATTHEW DREIS</u> Type or print name of actuary | <u>2308169</u> Most recent enrollment number |
| | <u>WILLIS TOWERS WATSON US LLC</u> Firm name | <u>262-780-3278</u> Telephone number (including area code) |
| | <u>111 E. KILBOURN AVENUE SUITE 1850 MILWAUKEE WI 53202</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 V Assumptions Used to Determine Funding Target and Target Normal Cost

| | | | | |
|---|--|---|-------------------------------------|---|
| 21 Discount rate: | | | | |
| a Segment rates: | 1st segment: 4.84% | 2nd segment: 5.24% | 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 64 |
| 23 Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined | <input checked="" type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute | |

Part VI Miscellaneous Items

| | | |
|---|---|-----------------------------|
| 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. | <input checked="" type="checkbox"/> Yes | <input 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 | 5,824,555 | |
| b Excess assets, if applicable, but not greater than line 31a | 31b | 0 | |
| 32 Amortization installments: | Outstanding Balance | Installment | |
| a Net shortfall amortization installment | 6,737,325 | 416,603 | |
| b Waiver amortization installment | 0 | 0 | |
| 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | 33 | | |
| 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).... | 34 | 6,241,158 | |
| | Carryover balance | Prefunding balance | Total balance |
| 35 Balances elected for use to offset funding requirement | | | 0 |
| 36 Additional cash requirement (line 34 minus line 35)..... | 36 | 6,241,158 | |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... | 37 | 11,301,081 | |
| 38 Present value of excess contributions for current year (see instructions) | | | |
| a Total (excess, if any, of line 37 over line 36) | 38a | 5,059,923 | |
| b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | 38b | 5,059,923 | |
| 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... | 39 | 0 | |
| 40 Unpaid minimum required contributions for all years | 40 | 0 | |

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The Plan was established and effective as of May 1, 2024. Prior to May 1, 2024, the "Energy Division" was owned by Kohler Co.

Covered employees

Each Employee on May 1, 2024, who was a participant in the Kohler Co. Pension Plan and was employed by Kohler Co. on April 30, 2024, automatically became a participant in the Plan on May 1, 2024.

Each Employee employed by Kohler Co. on April 30, 2024, but was not yet a participant in the Kohler Co. Pension Plan will become a participant under the applicable Supplement on the first day of the plan year immediately preceding or next following (whichever is nearest) the later of:

- the participant's 21st birthday or
- the last day of the 12-month period following employment during which at least 1,000 hours were completed. If 1,000 hours were not completed during this initial 12-month period, then the last day of the plan year in which at least 1,000 hours were completed.

Certain Employees employed by Kohler Co. on April 30, 2024, receiving short-term or long-term disability benefits under the Kohler Co. group disability benefit, and hired to the Company prior to November 1, 2024, automatically become a participant under the applicable Supplement, if the Employee has already satisfied the eligibility requirements under the Kohler Co. Pension Plan or upon meeting the eligibility requirements for this Plan, as outlined above.

Other than as outlined above, new Employees cannot enter the Plan.

Participation date

Date of becoming a covered employee

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Definitions

| | |
|--|--|
| Vesting service | <p>Periods of prior employment with Kohler Co. will be credited for vesting service based on the applicable Legacy Plan Provision.</p> <p>On or after May 1, 2024, one year for each 1,000 hour or more calendar year of employment. Partial year service shall be granted based on one month for each 150 hours worked.</p> |
| Benefit service | <p>Periods of prior employment with Kohler Co. will be credited for benefit service based on the applicable Legacy Plan Provision.</p> <p>On or after May 1, 2024,</p> <ul style="list-style-type: none">• Certain adjustments may apply to hours of service based on prior employment with Kohler Co.• After any reductions, one year for each 1,000 hours or more earned in a calendar year, or one month for each 150 hours, not to exceed 12 months. |
| Pensionable pay | <p>Total direct cash compensation as reported on Form W-2 plus 401(k), 125, and 129 deferrals or transportation allowances under 132(f)(4), limited by the 401(a)(17) limit.</p> <p>For the purposes of the initial short Plan Year, pay will include any eligible pay under the Kohler Co. Pension Plan from January 1, 2024 through April 30, 2024.</p> |
| Average earnings | <p>Final Average Pay - The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's disability or termination date divided by 12.</p> <p>Three-Year Final Average Earnings – The average for 3 consecutive full calendar years immediately prior to the earlier of the participant's disability or termination date divided by 12.</p> <p><i>Applies to Core plan and specific Legacy Provisions under Supplement C</i></p> |
| Social Security Normal Retirement Age | <p>Participant's age which correlates with the participant's year of birth as defined by the Social Security Administration</p> |

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of vesting service or participation service, whichever is earlier

Preretirement Survivor Annuity **Married participants:** 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's Earliest Retirement Age

Unmarried participants: If participant has at least 20 years of Benefit Service, the surviving designated beneficiary will receive 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election. ***(Applies only to Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833)***

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Termination or retirement on the first of the month coincident with or following attainment of age 55 and completing ten years of vesting service but prior to NRD

Postponed retirement Retirement or termination on the first of the month following NRD

Deferred vested termination Termination for reasons other than death or retirement after completing five years of vesting service

Disability Retirement Participant deemed to be totally and permanently disabled after vesting and prior to NRD *(Note: Disability Retirement is not applicable under Supplement A – Special Provisions for Administrative Associates)*

5 Years of Vesting Exceptions:

- Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833 requires 10 years of Vesting
- Supplement C – Legacy Provisions Under the Kohler Co Pension Plan: Kohler Factory Hourly requires 10 years of Vesting

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Preretirement death benefit

Death after completing 5 years of vesting or reaching normal retirement age while employed and prior to Annuity Start Date with an eligible spouse (at least 12 months of marriage prior to date of death).

Death after attaining 20 years of benefit, if unmarried. ***(Applies only to Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833)***

Benefits Paid Upon the Following Events

Normal retirement

Supplement A – Special Provisions for Administrative Associates

A monthly benefit equal to (1) minus (2):

- 1) The greater of:
 - a. Benefit service (35 yr max) multiplied by one thirty-fifth of 50% of Final Average Pay minus the lesser of:
 - i. 21% of Three-year final average earnings up to Covered Compensation, or
 - ii. 50% of Final Average Pay up to Covered Compensation
 - b. Benefit multiplier applicable to the participant's termination date multiplied by years of benefit service

Effective Date

Scheduled Multiplier

On or after May 1, 2024

\$31.00

- 2) The benefit accrued under the Kohler Co. Pension Plan as of April 30, 2024

The accrued benefit will be reduced for payment after age 65 and prior to Social Security Normal Retirement Age by $\frac{1}{2}$ of 1% for each calendar month payment precedes the first of the month coincident with or next following the participant's Social Security Normal Retirement Age.

Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833

A monthly benefit equal to (1) minus (2):

- 1) Benefit multiplier applicable to the participant's termination date and employment status multiplied by years of benefit service.
- 2) The benefit accrued under the Kohler Co. Pension Plan as of April 30, 2024

Associate Benefit Multiplier (Hired on or after 12/20/2010)

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

| Effective Date | Scheduled Multiplier |
|-------------------------|----------------------|
| 05/01/2024 – 12/31/2024 | \$23.00 |
| 01/01/2025 – 12/31/2025 | \$23.50 |
| 01/01/2026 – 12/31/2026 | \$23.75 |
| 01/01/2027 – 12/31/2027 | \$24.25 |
| 01/01/2028 | \$24.50 |

Tenured Associates (Hired prior to 12/20/2010)

| Effective Date | Scheduled Multiplier |
|-------------------------|----------------------|
| 05/01/2024 – 12/31/2024 | \$45.50 |
| 01/01/2025 – 12/31/2025 | \$46.50 |
| 01/01/2026 – 12/31/2026 | \$47.50 |
| 01/01/2027 – 12/31/2027 | \$48.50 |
| 01/01/2028 – 12/31/2028 | \$49.50 |

Supplement C – Legacy Plan Provisions Under the Kohler Co. Pension Plan

Used to determine benefit accrual prior to May 1, 2024. Applicable formula will vary based on which Participating Group is covered under.

Early retirement

Supplement A – Special Provisions for Administrative Associates

- If participant has attained 30 years of Vesting Service, the accrued benefit is reduced $\frac{1}{2}$ of 1% for each month from SSNRA less three years.
- Else, the accrued benefit is reduced by $\frac{1}{2}$ of 1% for the first 120 months and $\frac{3}{10}$ of 1% for each of the next 24 months that benefit payment precedes SSNRA.

Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833

- If the participant has attained 30 years of Vesting Service, the accrued benefit is reduced by $\frac{1}{2}$ of 1% for each full calendar month from the first of the month coincident with or next following the date the participant attains age 62.
- Otherwise, the accrued benefit is reduced by $\frac{1}{2}$ of 1% for each full calendar month coincident with or next following Normal Retirement Age

Supplement C – Legacy Plan Provisions Under the Kohler Co. Pension Plan

Applicable reduction will vary based on which Participating Group is covered under.

Plan Name: Rehlko Pension Plan
 EIN / PN: 99-0486805 / 003
 Plan Sponsor: Rehlko
 Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Deferred vested termination

The accrued benefit calculated at termination and payable at normal retirement age, or at earliest retirement age if the applicable vesting service requirement is met at termination.

Disability

- Disability prior to Early Retirement Age: An unreduced temporary single life annuity calculated as of the participant's disability date. At early retirement age, the participant will be eligible to apply for an unreduced Early Retirement benefit, calculated as of the participant's disability date, which can be commenced in any optional form available under the Plan.
- Disability on or after Early Retirement Age: An unreduced Early Retirement benefit calculated as of the participant's disability date.

Supplement A – Special Provisions for Administrative Associates - Not applicable

Preretirement death

Married participants: 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's Earliest Retirement Age

Unmarried participants: If participant has at least 20 years of Benefit Service, the surviving designated beneficiary will receive 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election. ***(Applies only to Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833)***

If the participant's and beneficiary's ages are more than five years apart, the survivor annuity shall be increased (or decreased) by 0.5% for each year the beneficiary's age is more than five years (or less than) the participant's age. ***(Applies only to Supplement B – Special Provisions for Discovery Energy Employees Represented by UAW Local 833)***

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment

Preretirement death benefits are payable only as described above.

Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects with written spousal consent.

Otherwise, benefits are paid in the form of a 50% joint and survivor annuity option. If the participant elects, and the spouse provides written consent, another actuarially equivalent optional form offered by the plan. Optional forms include single life annuity; 50%, 75%, or 100% joint and contingent annuities; a ten-year certain and life annuity; and, a single life annuity.

There is also an optional lump sum of up to \$10,000 that is available to participants, surviving spouses, beneficiaries or alternate payees who establishes residency outside of the United States.

Mandatory Cashout Limit - \$7,000

Mortality Table and Interest Rate

- Lump Sums – applicable mortality table for the plan year based on Treasury and IRS Guidance utilizing segmented rates based on August lookback
- Optional Form Conversion –
 - Core plan: 417e mortality table utilizing segmented rates based on August lookback
 - Supplement C –
 - Sheridan: Uses 1971 Group Mortality Table and 7.5% interest for prior to 1/1/2021

Pension Increases

None

Plan participants' contributions

None

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2024, the limit is \$345,000.

Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is \$275,000.

Future Plan Changes

No future plan changes were recognized in determining pension cost or funding requirements . Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

None.

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

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

See the Supplemental Schedule in the attached Financial Statements

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of May 1, 2024

| Type of Base | Date Established | Initial Amount | Remaining Amortization Period (Years) | Outstanding Balance | Amortization Payment |
|--------------|------------------|----------------|---------------------------------------|---------------------|----------------------|
| 1. Shortfall | 05/01/2024 | 6,737,325 | 15.00000 | 6,737,325 | 624,904 |
| Total | | | | 6,737,325 | 416,603 ¹ |

¹ Reflects proration for 8-month short plan year ending 12/31/2024.

Plan Name: Rehko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method

The Rehlko Pension Plan is a new plan that was effective May 1, 2024. Please see the Statement of Actuarial Assumptions/Methods attachment to this filing for details on the methods used for the 2024 plan year.

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
Plan Sponsor: Rehlko
Valuation Date: May 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The Rehlko Pension Plan is a new plan that was effective May 1, 2024. Please see the Statement of Actuarial Assumptions/Methods attachment to this filing for details on the assumptions used for the 2024 plan year.

Plan Name: Rehlko Pension Plan
EIN / PN: 99-0486805 / 003
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Valuation Date: May 1, 2024