

**Form 5500-SF**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee Benefit Plan**

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

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

OMB Nos. 1210-0110  
1210-0089

**2024**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

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

- A** This return/report is for:  a single-employer plan  a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- B** This return/report is  the first return/report  the final return/report  
 an amended return/report  a short plan year return/report (less than 12 months)
- C** Check box if filing under:  Form 5558  automatic extension  DFVC program  
 special extension (enter description)
- D** If the plan is a collectively-bargained plan, check here ..... ▶
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ..... ▶

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan TCP PETCOKE CORPORATION PENSION PLAN	<b>1b</b> Three-digit plan number (PN) ▶ <u>001</u>
	<b>1c</b> Effective date of plan <u>01/01/1994</u>
<b>2a</b> 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) TCP PETCOKE CORPORATION  90 PARK AVENUE NEW YORK, NY 10016	<b>2b</b> Employer Identification Number (EIN) <u>13-3649267</u>
	<b>2c</b> Sponsor's telephone number <u>212-512-9720</u>
	<b>2d</b> Business code (see instructions) <u>325900</u>
<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor.  PENSION PLAN COMMITTEE, TCP PETCOKE CORPORATION 90 PARK AVENUE NEW YORK, NY 10016	<b>3b</b> Administrator's EIN <u>85-0760664</u>
	<b>3c</b> Administrator's telephone number <u>212-512-9720</u>
<b>4</b> 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. <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN
	<b>4d</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b> <u>22</u>
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b> <u>21</u>
<b>c(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>5c(1)</b>
<b>c(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>5c(2)</b>
<b>d(1)</b> Total number of active participants at the beginning of the plan year .....	<b>5d(1)</b> <u>14</u>
<b>d(2)</b> Total number of active participants at the end of the plan year .....	<b>5d(2)</b> <u>14</u>
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>5e</b> <u>0</u>

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	MATTHEW DECKINGER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	MATTHEW DECKINGER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 562466. (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	16979799	15752436
<b>b</b> Total plan liabilities .....	<b>7b</b>		0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	16979799	15752436
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	0	
<b>(2)</b> Participants .....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	1009806	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		1009806
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	2131716	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	0	
<b>g</b> Other expenses .....	<b>8g</b>	105453	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		2237169
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-1227363
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: <u>1A</u>
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		500000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

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

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

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation \_\_\_\_\_

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

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month Day Year

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

**b** Enter the minimum required contribution for this plan year ..... **12b** 0

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c** 0

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

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

**Part VII Plan Terminations and Transfers of Assets**

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

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

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

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

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

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

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

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

<b>A</b> Name of plan <u>TCP PETCOKE CORPORATION PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>TCP PETCOKE CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>13-3649267</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>16979799</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>16979799</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>5</u>	<u>2727008</u>
	<b>b</b> For terminated vested participants .....	<u>3</u>	<u>118236</u>
	<b>c</b> For active participants .....	<u>14</u>	<u>8658424</u>
	<b>d</b> Total .....	<u>22</u>	<u>11503668</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.20 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>457438</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>175000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>632438</u>

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

<b>SIGN HERE</b>		
	Signature of actuary	<u>10/13/2025</u>
	<u>MATTHEW G. DECKINGER</u>	Date
	Type or print name of actuary	<u>23-02757</u>
	<u>MGD CONSULTING INC</u>	Most recent enrollment number
	Firm name	<u>914-831-9199</u>
	<u>4 MULBERRY LANE</u> <u>WHITE PLAINS, NY 10605-4456</u>	Telephone number (including area code)
	Address of the firm	

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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	3000000
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....		
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	3000000
<b>10</b>	Interest on line 9 using prior year's actual return of <u>12.35</u> % .....	0	370500
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.31</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	3370500

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	117.42 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	146.51 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	134.89 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>							
<b>18</b> 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		
			<b>Totals ▶</b>	<b>18(b)</b>	0	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	0
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	0
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<b>b</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
	<b>c</b> 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:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
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**b** Applicable month (enter code) ..... **21b** 0

**22** Weighted average retirement age ..... **22** 60

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	632438
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	632438

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</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**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	0
	Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....		0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	<b>38b</b>	

<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0

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

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

**Form 5500-SF**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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**2024**

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

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 special extension (enter description)

**D** If the plan is a collectively-bargained plan, check here ..... ▶



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

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan TCP Petcoke Corporation Pension Plan	<b>1b</b> Three-digit plan number (PN) ▶ 001
	<b>1c</b> Effective date of plan 01/01/1994
<b>2a</b> 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) TCP Petcoke Corporation  90 Park Avenue New York NY 10016	<b>2b</b> Employer Identification Number (EIN) 13-3649267
	<b>2c</b> Sponsor's telephone number (212) 512-9720
	<b>2d</b> Business code (see instructions)  325900
<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor. Pension Plan Committee, TCP Petcoke Corporation  90 Park Avenue New York NY 10016	<b>3b</b> Administrator's EIN 85-0760664
	<b>3c</b> Administrator's telephone number  (212) 512-9720
<b>4</b> 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. <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b> 22
<b>b</b> Total number of participants at the end of the plan year.....	<b>5b</b> 21
<b>c(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>5c(1)</b>
<b>c(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>5c(2)</b>
<b>d(1)</b> Total number of active participants at the beginning of the plan year.....	<b>5d(1)</b> 14
<b>d(2)</b> Total number of active participants at the end of the plan year.....	<b>5d(2)</b> 14
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>5e</b> 0

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		<u>10/13/2025</u>	Matthew G. Deckinger
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/13/2025</u>	Matthew G. Deckinger
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)  Yes  No  
 If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 562466. (See instructions.)

**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets	7a	16,979,799	15,752,436
<b>b</b> Total plan liabilities	7b		0
<b>c</b> Net plan assets (subtract line 7b from line 7a)	7c	16,979,799	15,752,436
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
(1) Employers	8a(1)	0	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
<b>b</b> Other income (loss)	8b	1,009,806	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1,009,806
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	2,131,716	
<b>e</b> Certain deemed and/or corrective distributions (see instructions)	8e	0	
<b>f</b> Administrative service providers (salaries, fees, commissions)	8f	0	
<b>g</b> Other expenses	8g	105,453	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		2,237,169
<b>i</b> Net income (loss) (subtract line 8h from line 8c)	8i		-1,227,363
<b>j</b> Transfers to (from) the plan (see instructions)	8j	0	

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

10 During the plan year:		Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
<b>c</b> Was the plan covered by a fidelity bond?	10c	X		500,000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan?	10f		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

**Part VI Pension Funding Compliance**

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

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

**b** PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

- Yes.
- No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
- No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
- No. Other. Provide explanation \_\_\_\_\_

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

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year

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

**b** Enter the minimum required contribution for this plan year ..... **12b** 0

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c** 0

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

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

**Part VII Plan Terminations and Transfers of Assets**

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

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

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

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

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

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- Design-based safe harbor method
- "Prior year" ADP test
- "Current year" ADP test
- N/A

**15** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

▶ **Round off amounts to nearest dollar.**

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

<b>A</b> Name of plan TCP Petcoke Corporation Pension Plan		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TCP Petcoke Corporation		<b>D</b> Employer Identification Number (EIN) 13-3649267	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

**1** Enter the valuation date: Month 1 Day 1 Year 2024

**2** Assets:

<b>a</b> Market value	<b>2a</b>	16,979,799
<b>b</b> Actuarial value	<b>2b</b>	16,979,799

**3** Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment	5	2,727,008	2,727,008
<b>b</b> For terminated vested participants	3	118,236	118,236
<b>c</b> For active participants	14	8,658,424	8,744,127
<b>d</b> Total	22	11,503,668	11,589,371

**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)

<b>a</b> Funding target disregarding prescribed at-risk assumptions	<b>4a</b>	
<b>b</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	<b>4b</b>	


**5** Effective interest rate **5** 5.20 %

**6** Target normal cost

<b>a</b> Present value of current plan year accruals	<b>6a</b>	457,438
<b>b</b> Expected plan-related expenses	<b>6b</b>	175,000
<b>c</b> Target normal cost	<b>6c</b>	632,438

**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.

<b>SIGN HERE</b>		10/13/2025
	Signature of actuary	Date
Matthew G. Deckinger	Type or print name of actuary	23-02757
		Most recent enrollment number
MGD Consulting Inc	Firm name	(914) 831-9199
		Telephone number (including area code)
4 Mulberry Lane		
White Plains	NY 10605-4456	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2024  
v. 240311

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	3,000,000
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....		
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	3,000,000
<b>10</b>	Interest on line 9 using prior year's actual return of <u>12.35%</u> .....	0	370,500
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.31%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	3,370,500

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	117.42%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	146.51%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	134.89%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>						
<b>18</b> 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	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

**b** Applicable month (enter code) ..... **21b** 0

**22** Weighted average retirement age ..... **22** 60

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment ..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

**28** Unpaid minimum required contributions for all prior years ..... **28** 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... **29** 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30** 0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	632,438
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	632,438

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</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**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	0
	Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....		0

**36** Additional cash requirement (line 34 minus line 35) ..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) ..... **37** 0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) ..... **39** 0

**40** Unpaid minimum required contributions for all years ..... **40** 0

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

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

▶ **Round off amounts to nearest dollar.**

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

<b>A</b> Name of plan TCP Petcoke Corporation Pension Plan		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TCP Petcoke Corporation		<b>D</b> Employer Identification Number (EIN) 13-3649267	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

**1** Enter the valuation date: Month 1 Day 1 Year 2024

**2** Assets:

<b>a</b> Market value	<b>2a</b>	16,979,799
<b>b</b> Actuarial value	<b>2b</b>	16,979,799

**3** Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment	5	2,727,008	2,727,008
<b>b</b> For terminated vested participants	3	118,236	118,236
<b>c</b> For active participants	14	8,658,424	8,744,127
<b>d</b> Total	22	11,503,668	11,589,371

**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)

<b>a</b> Funding target disregarding prescribed at-risk assumptions	<b>4a</b>	
<b>b</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	<b>4b</b>	


**5** Effective interest rate **5** 5.20 %

**6** Target normal cost

<b>a</b> Present value of current plan year accruals	<b>6a</b>	457,438
<b>b</b> Expected plan-related expenses	<b>6b</b>	175,000
<b>c</b> Target normal cost	<b>6c</b>	632,438

**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.

<b>SIGN HERE</b>		10/13/2025
	Signature of actuary	Date
Matthew G. Deckinger	Type or print name of actuary	23-02757
		Most recent enrollment number
MGD Consulting Inc	Firm name	(914) 831-9199
		Telephone number (including area code)
4 Mulberry Lane		
White Plains	NY 10605-4456	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2024  
v. 240311

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	3,000,000
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....		
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	3,000,000
<b>10</b>	Interest on line 9 using prior year's actual return of <u>12.35%</u> .....	0	370,500
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.31%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	3,370,500

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	117.42%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	146.51%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	134.89%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>						
<b>18</b> 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	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

<b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0
<b>20</b> Quarterly contributions and liquidity shortfalls:			
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>b</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
<b>c</b>	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:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

**b** Applicable month (enter code) ..... **21b** 0

**22** Weighted average retirement age ..... **22** 60

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment ..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

**28** Unpaid minimum required contributions for all prior years ..... **28** 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... **29** 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30** 0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	632,438
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	632,438

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</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**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	0
	Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....		0

**36** Additional cash requirement (line 34 minus line 35) ..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) ..... **37** 0

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) ..... **39** 0

**40** Unpaid minimum required contributions for all years ..... **40** 0

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

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

**October 04, 2025**

**TCP PETCOKE CORPORATION PENSION PLAN  
ATTACHMENTS TO SCHEDULE SB (FORM 5500-SF)  
PLAN YEAR ENDED DECEMBER 31, 2024**

Employer Identification Number: 13-3649267  
Plan Number: 001

**Item E**

This attachment is a part of the Actuarial Information for the above retirement plan for the plan year ended December 31, 2024.

A. Membership Data

Data for active, retired and terminated vested employees for purposes of the January 1, 2024 actuarial valuation of the plan was supplied by the plan sponsor. This data included all information required to calculate the actuarial values shown herein.

B. Plan

Table 10 (4 pages), Attachment V (second part), outlines the principal eligibility and benefit provisions of the plan, a copy of which was furnished to the actuary by the plan sponsor.

C. Assets

The current value of the plan assets as of January 1, 2024, shown in item 2(a), was furnished by the Company.

D. Actuarial Assumptions and Methods

Table 9 (3 pages), Attachment V (first part), summarizes the actuarial assumptions and methods used in the preparation of the actuarial results shown herein.

This valuation reflects the actuary's understanding of the Pension Protection Act of 2006 (PPA), as amended. The IRS has not yet issued guidance to certain provisions of these Acts that affect the calculation of minimum and maximum deductible contributions. When such guidance is issued, certain items in this report may need to be restated.

E. Contributions

No contribution to the Plan was made for the 2024 Plan Year.

F. Minimum Required Contribution for Current Year

1. The amount entered in Item 31 is the Target Normal Cost, \$632,438.
2. Table 3 (1 page), Attachment 32, shows the amortization of shortfall and waiver amortization bases, as summarized in Item 32(a) and 32(b).
3. The amount entered in Item 37 is the amount of contribution for the year adjusted to the valuation date of January 1, 2024, that was allocated toward the minimum required contribution for the year.

G. Changes in Actuarial Assumptions and Methods

Changes in actuarial assumptions have been made as follows:

1. The three Segment Interest Rates used for the valuations for 2024 are 4.75%, 4.96% and 5.59%.
2. The Effective Interest Rate for 2024 was determined to be 5.20%.
3. The mortality table used is the RP-2006 Generational Mortality Table, projected to 2024 using Projection Scale MP-2016.

**October 04, 2025**

**TCP PETCOKE CORPORATION PENSION PLAN  
ATTACHMENTS TO SCHEDULE SB (FORM 5500-SF)  
PLAN YEAR ENDED DECEMBER 31, 2024**

Employer Identification Number: 13-3649267  
Plan Number: 001

**Item 19**

This attachment is a part of the Actuarial Information for the above retirement plan for the plan year ended December 31, 2024.

Determination of contributions discounted to the beginning of the plan year (the plan's valuation date).

- |    |  |       |
|----|--|-------|
| 1. | Amount of Contribution:                              | \$ 0. |
| 2. | Date of Contribution:                                | N/A   |
| 3. | Effective Interest Rate:                             | 5.20% |
| 4. | Discount Factor to Beginning of Plan Year:           | N/A   |
| 5. | Adjusted Contributions, as of Beginning of Plan Year | \$ 0  |

**October 04, 2025**

**TCP PETCOKE CORPORATION PENSION PLAN  
 ATTACHMENTS TO SCHEDULE SB (FORM 5500-SF)  
 PLAN YEAR ENDED DECEMBER 31, 2024**

Employer Identification Number: 13-3649267  
 Plan Number: 001

**Item 22**

This attachment is a part of the Actuarial Information for the above retirement plan for the plan year ended December 31, 2024.

A. Determination of Weighted Average Retirement Age - **Schedule SB, line 22 - Description of Weighted Average Retirement Age**

<u>Age</u>	<u>Percentage Retiring</u>	<u>Age x % = Product</u>	
50	10.0%	5.00	
51	10.0%	5.10	
52	10.0%	5.20	
53	10.0%	5.30	
54	10.0%	5.40	
55	25.0%	13.75	
56	10.0%	5.60	
57	10.0%	5.70	
58	10.0%	5.80	
59	10.0%	5.90	
60	10.0%	6.00	
61	10.0%	6.10	
62	50.0%	31.00	
63	10.0%	6.30	
64	10.0%	6.40	
65 (& over)	<u>100.0%</u>	<u>65.00</u>	
Total; Ratio	3.05	183.55	$183.55 / 3.05 = \text{Age } 60$

**October 04, 2025**

**TCP PETCOKE CORPORATION PENSION PLAN  
ATTACHMENTS TO SCHEDULE SB (FORM 5500-SF)  
PLAN YEAR ENDED DECEMBER 31, 2024**

Employer Identification Number: 13-3649267

Plan Number: 001

**Item V (first part)**

This attachment is a part of the Actuarial Information for the above retirement plan for the plan year ended December 31, 2024.

**Table 9**

**August 20, 2024**

**TCP PETCOKE CORPORATION PENSION PLAN**

**OUTLINE OF ACTUARIAL ASSUMPTIONS AND METHODS**

**A. ACTUARIAL COST METHOD**

The traditional unit credit cost method is used for Funding purposes (minimum required contribution and maximum deductible contribution) and the Projected unit credit cost method is used for Pension Expense.

**B. ACTUARIAL ASSUMPTIONS**

	<b><u>For Funding and FAS-35</u></b>	<b><u>For Pension Expense</u></b>
1. Interest		
(discount) rate	Funding: January 2024 Rates, per Section 430(h)(2)(G)(iv):	4.80% per year (Previously 4.99%).
	0 to 5 years: 4.75%	
	5 to 20 years: 4.96%	
	Over 20 years: 5.59%	
	<Effective Rate: 5.20%>	
	(Previously, 4.75%, 5.00%, 5.74% and 5.31%)	
	For maximum taxable contribution purposes:	
	0 to 5 years: 4.37%	
	5 to 20 years: 4.96%	
	Over 20 years: 4.95%	
	<Effective Rate: 4.93%>	
	(Previously, 2.13%, 3.62%, 3.93% and 3.73%)	
	FAS-35: 5.00%	
2. Expected Return:	N/A	5.89% per year (Previously 5.64%).
3. Salary Increases:	6.5% per year for Funding; 5.0% for FAS-35	5% per year.
4. Social Security Wage Base:	5% per year.	4% per year.

**Table 9**  
**Page 2**

5. Statutory Maximums:
- |                                     |   |  |
|-------------------------------------|---|--|
| a. Maximum Pension                  | \$275,000 per year (previously \$265,000 per year), on normal form, payable from Social Security Retirement Age, with actuarial reductions at earlier ages. | \$275,000 per year (previously \$265,000 per year), on normal form, payable from Social Security Retirement Age, with actuarial reductions at earlier ages; increased by 4% per year after 2024. |
| b. Maximum Pensionable Compensation | \$345,000 per year. (Previously \$330,000 per year)   | \$345,000 per year, (Previously \$330,000 per year) increased 4% per year after 2024.  |
6. Mortality tables. For valuations other than Pension Expense, the RP-2006 Generational Mortality Table, projected to 2024 using Projection Scale MP-2016. (Previously, with projection to 2023.)
- For Pension Expense only, the PRI-2012 Male/Female White Collar Employee Mortality Table and the PRI-2012 Male/Female White Collar Non-Disabled Annuitant Mortality Table, both projected forward using the MP 2021 Mortality Improvement Scales. (Previously, using the MP 2021 Mortality Improvement Scales.)
7. Withdrawal: None Anticipated.
8. Disability: None anticipated.
9. Retirement Age: Rates of retirement according to the table below.
- |            | Percentage |            | Percentage |  |
|------------|------------|------------|------------|--|
| <u>Age</u> | Retiring   | Age        | Retiring   |  |
| 50-54      | 10%        | 62         | 50%        |  |
| 55         | 25%        | 63-64      | 10%        |  |
| 56-61      | 10%        | 65 ( over) | 100%       |  |
10. Marital Status and Age Difference: 80% of employees are assumed to be married with female spouses three years younger than male employees.
11. Expenses for Current Year: \$175,000, as of beginning of year, included in normal cost for funding, and \$175,000 (end of year) netted in expected return for pension expense.

**C. ASSET VALUATION METHOD**

1. For Funding

Market value of assets

2. For Pension Expense

Market value of assets.

**D. MODELING**

The results in this report are based on an actuarial valuation model with three components, as outlined in Actuarial Standard of Practice No. 56 - Modeling (“ASOP 56”). Specifically, the three components are (1) information inputs, (2) external valuation processing service, and (3) our report template.

1. The information inputs used in the valuation model include census and financial data provided by the Company. The assumptions and methods used in the valuation model comprise the first three sections of this Table 9. The plan provisions reflected in the valuation model are enumerated in Table 10.
2. The external valuation processing is provided by Lynchval Systems Worldwide Inc., a reputable and long-standing valuation service company. This service is routinely used to develop projections of benefits and determinations of values thereof. Sample life and total results provided by Lynchval are reviewed and checked rigorously for accuracy, reasonableness, completeness and consistency in all appropriate instances.
3. Our proprietary report template makes extensive use of Microsoft Excel and Corel WordPerfect. The Excel component is used to translate the Lynchval output into usable valuation results. The WordPerfect component is used to summarize and explain those results.

The actuarial valuation model is operated pursuant to its intended purpose, in accordance with generally accepted actuarial principals and practices.

**October 04, 2025**

**TCP PETCOKE CORPORATION PENSION PLAN  
ATTACHMENTS TO SCHEDULE SB (FORM 5500-SF)  
PLAN YEAR ENDED DECEMBER 31, 2024**

Employer Identification Number: 13-3649267  
Plan Number: 001

**Item V (Second Part)**

This attachment is a part of the Actuarial Information for the above retirement plan for the plan year ended December 31, 2024.

**Table 10**  
**August 20, 2024**

**TCP PETCOKE CORPORATION PENSION PLAN**  
**SUMMARY OF PRINCIPAL PLAN PROVISIONS**

1. a. Effective Date: January 1, 1994. Service and compensation earned with predecessor company Thyssen Inc. or (in some cases) with Rheinbraun Thyssen Energy, Inc. / RTE Coal Inc. will count under the plan.
- b. Effective Date of Latest Amendment: Executed December 9, 2021, effective January 1, 2013.
2. Eligibility for Participation: Non-union employees and union employees covered by agreements requiring participation after attainment of age 21 and completion of 6 months of service.
3. Eligibility for Retirement Benefits:
  - a. Normal Retirement: Age 65.
  - b. Early Retirement:

Regular Early Retirement:  
Age 55 with 5 years of service or, (if attained before 1988) age 60 regardless of service.

Special Early Retirement:  
Age 50, provided age plus service at least 80.
  - c. Late Retirement: Anytime after Normal Retirement Date.
  - d. Disability Retirement: At any age or service upon total and permanent disability.
  - e. Vesting upon Termination of Employment Prior to Retirement: 100% after 5 years of service, or attainment of age 65 (or age 60, if attained as a participant prior to January 1, 1988).

**Table 10**  
**Page 2**

4. Amount of Benefits:

- a. Normal Retirement: For Service on or after January 1, 1989:  
1.2% of Highest Average Compensation up to Social Security Covered Compensation plus 1.45% of such average in excess thereof, all multiplied by up to 35 years of service after that date (service reduced by length of service credited under prior formula). Compensation limited to \$235,840 for accruals between 1/1/89; limited to \$150,000 (indexed) after 1994.

In place of regular formula, employees accrue benefits under pre-1989 formula until 12/31/93 unless super highly compensated (IRC Section 414(q)(1)(A)&(B) definition).

For Service up to December 31, 1988:

26% of Highest Average Compensation up to Social Security Covered Compensation plus 50% of such average in excess of Social Security Covered Compensation.

If service is less than 25 years, (15 years for participants on July 1, 1976) the benefit formula is proportionately reduced subject to a minimum benefit of \$20 per month.

In no event will the benefit be less than the accrued benefit under the plan in effect on December 31, 1988.

- b. Accrued Normal Retirement Benefit:

For Service on or after January 1, 1989:  
Benefit amount determined directly from normal retirement benefit formula, without pro-rate.

For Service up to December 31, 1988:

Projected normal retirement benefit as in 4.a above based on the total service projected to Normal Retirement Date and Compensation as of the severance date, multiplied by a fraction, the numerator of which is the number of months of service in the plan, and the denominator of which is the number of months of total service projected to Normal Retirement Date.

**Table 10**  
**Page 3**

c. Early Retirement: Accrued normal retirement benefit determined as in 4.b above and reduced to percentages in the following table:

<u>Age</u>	<u>Percentage of Accrued Benefit Payable</u>
50-55	74%
56	78%
57	82%
58	86%
59	90%
60	94%
61	97%
62-64	100%

d. Late Retirement: Benefit equal to the retirement benefit accrued to actual retirement date.

e. Disability Retirement: Normal retirement benefit determined as in 4.a above and payable at age 65, based upon service including disability leave, and assuming that Compensation remains at the level in effect prior to disability.

5. Pre-Retirement  
Death Benefits:

If a participant who is eligible for a deferred vested pension dies whether or not while in active service, his surviving spouse will receive a monthly pension payable for the remainder of such surviving spouse's lifetime. Such pension will equal 50% of the pension he would have been eligible to receive had he retired on the first day of the month in which he died. If the participant was not yet eligible for early retirement, such pension will equal 50% of the retirement pension he would have been eligible to receive had he survived and commenced receiving a benefit at the earliest date he could have begun to receive a benefit, but based on service and Compensation at date of death. Such benefit, or the participant's benefit if he should survive to retirement, will not be reduced to reflect such coverage.

**Table 10**  
**Page 4**

6. Forms of Retirement Benefit:
- a. Normal Form
    - i. Non-married Participants: Life Annuity.
    - ii Married Participants: Qualified joint and 50% survivor's annuity, without reduction.
  - b. Optional Forms: As elected by Participant actuarially equivalent to normal form.
7. Employee Contributions: None.
8. Definition of "Highest Average Compensation": Average compensation over the five consecutive calendar years out of the last ten calendar years during which participant was compensated on a salaried basis which produce the highest average. Compensation for this purpose is W-2 pay except for in-kind payments, perquisites and company contributions to other benefit plans. For accruals between 1/1/89 and 12/31/93, compensation is limited to \$235,840. For accruals after 12/31/93, compensation limited to \$150,000 per year, subject to cost-of-living adjustments.
9. Plan Year: Calendar year.

**T.C.P. Pension Plan 2024 Valuations**

**EIN: 13-3649267 PN: 001 Attachment to Item 26-a - Schedule SB (Form 5500)**

**TCP PETCOKE CORPORATION PENSION PLAN**

**4-Feb-25**

**ACTIVE LIVES AND AVERAGE PRIOR YEAR EARNINGS**

**AND COMPLETED YEARS OF SERVICE AS OF JANUARY 1, 2024 DISTRIBUTED BY ATTAINED AGE**

<b><u>Attained Age</u></b>	<b><u>Service -- Under 1</u></b>	<b><u>1-4</u></b>	<b><u>5-9</u></b>	<b><u>10-14</u></b>	<b><u>15-19</u></b>	<b><u>20-24</u></b>	<b><u>25-29</u></b>	<b><u>30-34</u></b>	<b><u>35 &amp; Over</u></b>
Under 25	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
25-29	0 N/A	0 N/A	1 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
30-34	0 N/A	1 N/A	1 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
35-39	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
40-44	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	1 N/A	0 N/A	0 N/A	0 N/A
45-49	0 N/A	1 N/A	0 N/A	0 N/A	0 N/A	1 N/A	0 N/A	0 N/A	0 N/A
50-54	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	0 N/A	0 N/A
55-59	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	1 N/A	0 N/A	1 N/A
60-64	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	1 N/A
65 & Over	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A

**T.C.P. Pension Plan 2024 Valuations**

**EIN: 13-3649267 PN: 001 Attachment to Item 26-a - Schedule SB (Form 5500)**

**TCP PETCOKE CORPORATION PENSION PLAN**

**4-Feb-25**

**ACTIVE LIVES AND AVERAGE PRIOR YEAR EARNINGS**

**AND COMPLETED YEARS OF SERVICE AS OF JANUARY 1, 2024 DISTRIBUTED BY ATTAINED AGE**

<b><u>Attained Age</u></b>	<b><u>Service -- Under 1</u></b>	<b><u>1-4</u></b>	<b><u>5-9</u></b>	<b><u>10-14</u></b>	<b><u>15-19</u></b>	<b><u>20-24</u></b>	<b><u>25-29</u></b>	<b><u>30-34</u></b>	<b><u>35 &amp; Over</u></b>
Under 25	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
25-29	0 N/A	0 N/A	1 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
30-34	0 N/A	1 N/A	1 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
35-39	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A
40-44	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	1 N/A	0 N/A	0 N/A	0 N/A
45-49	0 N/A	1 N/A	0 N/A	0 N/A	0 N/A	1 N/A	0 N/A	0 N/A	0 N/A
50-54	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	0 N/A	0 N/A
55-59	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	1 N/A	0 N/A	1 N/A
60-64	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A	1 N/A
65 & Over	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	0 N/A	1 N/A