

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE (specify) G, B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, C If the plan is a collectively-bargained plan, check here, D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, 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: IMPACT ENERGY TRUST; 1b Three-digit plan number (PN): 575; 1c Effective date of plan: 03/01/1986; 2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code; 2b Employer Identification Number (EIN): 61-6156163; 2c Plan Sponsor's telephone number: 859-226-5300; 2d Business code (see instructions): 525920

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	1126
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)	1126
	6a(2)	853
	6b	
	6c	
	6d	853
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

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

a Pension Schedules	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>4</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 checked="" 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 164044289

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

<p>A Name of plan IMPACT ENERGY TRUST</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>575</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 IMPACT ENERGY TRUST</p>	<p>D Employer Identification Number (EIN) 61-6156163</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
DELTA DENTAL OF KENTUCKY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-0659432	54674	M00089	46	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

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

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

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

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

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

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received		9a(1)	10134	
(2) Increase (decrease) in amount due but unpaid		9a(2)	-851	
(3) Increase (decrease) in unearned premium reserve		9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)		9283
b Benefit charges (1) Claims paid		9b(1)	12139	
(2) Increase (decrease) in claim reserves		9b(2)	-584	
(3) Incurred claims (add (1) and (2))		9b(3)		11555
(4) Claims charged		9b(4)		
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions		9c(1)(A)		
(B) Administrative service or other fees		9c(1)(B)	2602	
(C) Other specific acquisition costs		9c(1)(C)		
(D) Other expenses		9c(1)(D)		
(E) Taxes		9c(1)(E)		
(F) Charges for risks or other contingencies		9c(1)(F)	371	
(G) Other retention charges		9c(1)(G)		
(H) Total retention		9c(1)(H)		2973
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)		
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)		
(2) Claim reserves		9d(2)		312
(3) Other reserves		9d(3)		
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e		

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

<p>A Name of plan IMPACT ENERGY TRUST</p>	<p>B Three-digit plan number (PN) ▶ 575</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 IMPACT ENERGY TRUST</p>	<p>D Employer Identification Number (EIN) 61-6156163</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
DELTA DENTAL OF KENTUCKY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-0659432	54674	M00084	570	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
---	--

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

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

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

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

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

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

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	156065	
	(2) Increase (decrease) in amount due but unpaid	9a(2)	-22617	
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))	9a(4)		133448
b	Benefit charges (1) Claims paid	9b(1)	107571	
	(2) Increase (decrease) in claim reserves	9b(2)	-2189	
	(3) Incurred claims (add (1) and (2))	9b(3)		105382
	(4) Claims charged	9b(4)		
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)	23887	
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)	2002	
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention	9c(1)(H)		25889
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)	9c(2)		
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement	9d(1)		
	(2) Claim reserves	9d(2)		3710
	(3) Other reserves	9d(3)		
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)	9e		

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: large;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

<p>A Name of plan IMPACT ENERGY TRUST</p>	<p>B Three-digit plan number (PN) ▶ 575</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 IMPACT ENERGY TRUST</p>	<p>D Employer Identification Number (EIN) 61-6156163</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
ANTHEM HEALTH PLANS OF KY, INC.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
61-1237516	95120	ASGIMPCO	1209	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid 185596	(b) Total amount of fees paid 560
---	---

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
TRUCORDIA INSURANCE SERVICES LLC **2745 W 600 N**
LINDON, UT 84042

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
54335	332	BONUS, OVERRIDE AND NON MONETARY COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
BLACK DIAMOND INSURANCE GROUP LLC **PO BOX 99**
STANVILLE, KY 41659

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
42024			3

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

BENEFIT INSURANCE MARKETING INC 1151 RED MILE ROAD
LEXINGTON, KY 40504

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
32260	132	BONUS, OVERRIDE AND NON MONETARY COMPENSATION	3

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

PHIL BROWN INSURANCE AGENCY INC 9300 SHELBYVILLE ROAD, STE 1004
LOUISVILLE, KY 40222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
18623	21	BONUS, OVERRIDE AND NON MONETARY COMPENSATION	3

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

HOUCHENS INSURANCE GROUP INC 1750 SCOTTSVILLE ROAD, STE 4
BOWLING GREEN, KY 42104

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
14786			3

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

B & B INSURANCE AGENCY INC PO BOX 1206
MADISONVILLE, KY 42431

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12327			3

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

FSAB LLC 136 BRECKENRIDGE LANE
LOUISVILLE, KY 40207

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
9679			3

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

SHEPHERD INSURANCE LLC

111 CONGRESSIONAL BLVD STE 200
CARMEL, IN 46032

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1034	75	BONUS, OVERRIDE AND NON MONETARY COMPENSATION	3

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

PREFERRED BENEFITS LLC

3702 BROWNSBORO ROAD
LOUISVILLE, KY 40207

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
528			3

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

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

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

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

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

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

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

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

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

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

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

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	11027142
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

A Name of plan IMPACT ENERGY TRUST	B Three-digit plan number (PN) ▶ 575
C Plan sponsor's name as shown on line 2a of Form 5500 IMPACT ENERGY TRUST	D Employer Identification Number (EIN) 61-6156163

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

1 Coverage Information:

(a) Name of insurance carrier

STANDARD LIFE

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	010109	529	07/01/2024	06/30/2025

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

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
---	--

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

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

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

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

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

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

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

[ALL SCHEDULE A INFORMATION](#)

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 **07/01/2024** and ending **06/30/2025**

A Name of plan IMPACT ENERGY TRUST	B Three-digit plan number (PN) ▶	575
C Plan sponsor's name as shown on line 2a of Form 5500 IMPACT ENERGY TRUST	D Employer Identification Number (EIN) 61-6156163	

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

ANTHEM HEALTH PLANS OF KENTUCKY INC

61-1237516

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

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

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

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

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

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

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

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

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

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

(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)

FISERV HEALTH/ASGI

31-1558779

(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?
13	NONE	143568	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)

COAL OPERATORS & ASSOCIATES

61-0717487

(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?
14	PLAN SPONSOR	90000	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)

COMMUNITY TRUST AND INVESTMENT CO

101 NORTH MAIN ST, 2ND FLOOR
VERSAILLES, KY 40383

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	25135	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

DEAN DORTON ALLEN FORD, PLLC

27-3858252

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	19300	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)

USI INSURANCE SERVICES

220 LEXINGTON GREEN CIRCLE STE 410
LEXINGTON, KY 40503

(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?
23	NONE	7003	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

A Name of plan <u>IMPACT ENERGY TRUST</u>	B Three-digit plan number (PN)	<u>575</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>IMPACT ENERGY TRUST</u>	D Employer Identification Number (EIN) <u>61-6156163</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor	APPALACHIAN HIGHWALL MINING LLC	c EIN-PN	20-2070892-
-------------------------------	---------------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	AQUATIC RESOURCES MANAGMNT,LLC	c EIN-PN	26-2555321-
-------------------------------	--------------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BARKER INDUSTRIES INC	c EIN-PN	61-1200236-
-------------------------------	-----------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BARNETT AND SON TANK AND PUMP	c EIN-PN	61-1306857-
-------------------------------	-------------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BASIN OPERATING ACCT LLC	c EIN-PN	47-5652062-
-------------------------------	--------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BEE B & B MANAGEMENT LLC	c EIN-PN	81-4722679-
-------------------------------	--------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BEE, B AND B, LLC	c EIN-PN	27-3966904-
-------------------------------	-------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BITSOURCE LLC	c EIN-PN	47-2463441-
-------------------------------	---------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BLACK DIAMOND MNGMNT SVCS CORP	c EIN-PN	32-0466192-
-------------------------------	--------------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BLACKCAT CONSTRUCTION LLC	c EIN-PN	30-0994064-
-------------------------------	---------------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BLUEGRASS STREAM LLC	c EIN-PN	20-1183401-
-------------------------------	----------------------	-----------------	-------------

a Plan name

b Name of plan sponsor	BOCA ENTERPRISES INC	c EIN-PN	61-1327617-
-------------------------------	----------------------	-----------------	-------------

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of plan sponsor C.A. MAC ENTERPRISES LLC**c** EIN-PN 61-1392667-**a** Plan name**b** Name of plan sponsor COAL OPERATORS & ASSOC INC**c** EIN-PN 61-0717487-**a** Plan name**b** Name of plan sponsor COLEMAN TRANSPORT INC**c** EIN-PN 61-1349476-**a** Plan name**b** Name of plan sponsor CONTINENTAL REFINING CO LLC**c** EIN-PN 26-3515098-**a** Plan name**b** Name of plan sponsor CRIMSON COAL CORP**c** EIN-PN 31-1498829-**a** Plan name**b** Name of plan sponsor CUMBERLAND VALLEY RESOURCS,LLC**c** EIN-PN 61-1354672-**a** Plan name**b** Name of plan sponsor DARCO ENERGY MANAGEMENT CORP**c** EIN-PN 55-0572314-**a** Plan name**b** Name of plan sponsor DFM PROCESSING LLC**c** EIN-PN 20-0509897-**a** Plan name**b** Name of plan sponsor EAGLE ONE MINING INC**c** EIN-PN 86-2781860-**a** Plan name**b** Name of plan sponsor EAGLE WELL INVESTMENTS LLC**c** EIN-PN 84-2897191-**a** Plan name**b** Name of plan sponsor EAST KENTUCKY WATER INC**c** EIN-PN 61-0984308-**a** Plan name**b** Name of plan sponsor EAST KY MIDSTREAM LLC**c** EIN-PN 81-1603785-

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of plan sponsor ELKHORN ENGINEERING, INC**c** EIN-PN 61-1161047-**a** Plan name**b** Name of plan sponsor ENERGY ASSOCIATES, INC.**c** EIN-PN 61-1264415-**a** Plan name**b** Name of plan sponsor EWM SERVICES, LLC**c** EIN-PN 13-4237859-**a** Plan name**b** Name of plan sponsor FGX SEPTTECH GLOBAL, LLC**c** EIN-PN 88-3812168-**a** Plan name**b** Name of plan sponsor FOOLS GOLD ENERGY CORP**c** EIN-PN 61-1159117-**a** Plan name**b** Name of plan sponsor HANNER MACHINE LLC**c** EIN-PN 61-0952247-**a** Plan name**b** Name of plan sponsor HARKINS MINERAL ASSOCIATES**c** EIN-PN 61-0875544-**a** Plan name**b** Name of plan sponsor HAY EXPLORATION, INC**c** EIN-PN 61-1341429-**a** Plan name**b** Name of plan sponsor HR JACKSON LAW PLLC**c** EIN-PN 87-3651110-**a** Plan name**b** Name of plan sponsor HRT MACHINE & HYD., INC**c** EIN-PN 20-4074760-**a** Plan name**b** Name of plan sponsor IMPCO, INC**c** EIN-PN 35-1785985-**a** Plan name**b** Name of plan sponsor INTERSTATE HYDRAULICS IND. INC**c** EIN-PN 31-1496509-

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of plan sponsor J&S COAL LLC**c** EIN-PN 92-3970020-**a** Plan name**b** Name of plan sponsor JACOBS RISK MANAGEMENT INC**c** EIN-PN 26-2950208-**a** Plan name**b** Name of plan sponsor JIGSAW ENTERPRISES LLC**c** EIN-PN 61-1273512-**a** Plan name**b** Name of plan sponsor JOHNSON INDUSTRIES INC**c** EIN-PN 61-0996689-**a** Plan name**b** Name of plan sponsor JRC MINING INC**c** EIN-PN 46-3048670-**a** Plan name**b** Name of plan sponsor JUDITH TRUCKING CO, INC**c** EIN-PN 61-1236124-**a** Plan name**b** Name of plan sponsor JUSTICE LAND SURVEYING &**c** EIN-PN 61-1103920-**a** Plan name**b** Name of plan sponsor K&M CONTRACTING**c** EIN-PN 61-1286283-**a** Plan name**b** Name of plan sponsor KEENE MINING CONSULTANTS INC**c** EIN-PN 61-1218234-**a** Plan name**b** Name of plan sponsor KEN'S TOWING AND SERVICE, LLC**c** EIN-PN 26-0068035-**a** Plan name**b** Name of plan sponsor KY OIL & GAS ASSOCIATION**c** EIN-PN 61-0246327-**a** Plan name**b** Name of plan sponsor KY PERFORMANCE, LLC**c** EIN-PN 81-4671532-

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of plan sponsor KYN COAL COMPANY INC**c** EIN-PN 54-1096387-**a** Plan name**b** Name of plan sponsor LANDMARK MINING CO INC**c** EIN-PN 61-0860868-**a** Plan name**b** Name of plan sponsor LEESVILLE LAND, LLC**c** EIN-PN 32-0067794-**a** Plan name**b** Name of plan sponsor LEGENDS CONSTRUCTION CO LLC**c** EIN-PN 36-4911115-**a** Plan name**b** Name of plan sponsor LEWIS COAL SALES LLC**c** EIN-PN 61-1270897-**a** Plan name**b** Name of plan sponsor LEXINGTON COAL COMPANY, LLC**c** EIN-PN 45-4473523-**a** Plan name**b** Name of plan sponsor LINDSEY ENTERPRISES LLC**c** EIN-PN 61-1181860-**a** Plan name**b** Name of plan sponsor MARSHALL VENTURES LLC**c** EIN-PN 61-1373588-**a** Plan name**b** Name of plan sponsor MARWOOD LAND CO INC**c** EIN-PN 61-1226644-**a** Plan name**b** Name of plan sponsor MINESAFE ELECTRONICS, INC**c** EIN-PN 61-0882197-**a** Plan name**b** Name of plan sponsor MOUNTAIN FUELS, INC**c** EIN-PN 26-0805834-**a** Plan name**b** Name of plan sponsor MULLINS ENTERPRISE CO INC**c** EIN-PN 61-1166990-

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of plan sponsor MULLINS TRUCKING LLC**c** EIN-PN 82-1855185-**a** Plan name**b** Name of plan sponsor NORTH STAR STRATEGIES LLC**c** EIN-PN 82-3848276-**a** Plan name**b** Name of plan sponsor P & A ENGINEERS & CONSULT**c** EIN-PN 54-1576914-**a** Plan name**b** Name of plan sponsor PIKE ENGINRNG & ENVRNMNTL INC**c** EIN-PN 99-2891487-**a** Plan name**b** Name of plan sponsor PRECISION INC**c** EIN-PN 06-1824564-**a** Plan name**b** Name of plan sponsor PYROCHEM CATALYST CO**c** EIN-PN 27-2712434-**a** Plan name**b** Name of plan sponsor RAVEN COAL LLC**c** EIN-PN 84-2611857-**a** Plan name**b** Name of plan sponsor RED ROCK ENTERPRISES INC**c** EIN-PN 61-0602902-**a** Plan name**b** Name of plan sponsor RESURRECTION COAL INC**c** EIN-PN 87-3541425-**a** Plan name**b** Name of plan sponsor ROGERS PETROLEUM SERVICES INC**c** EIN-PN 61-0947244-**a** Plan name**b** Name of plan sponsor ROXIE TRUCKING INC**c** EIN-PN 47-1728839-**a** Plan name**b** Name of plan sponsor RWS RESOURCES**c** EIN-PN 27-1229734-

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of plan sponsor S & S SALVAGE, LLC**c** EIN-PN 32-0125135-**a** Plan name**b** Name of plan sponsor SELAH CORPORATION**c** EIN-PN 45-0525567-**a** Plan name**b** Name of plan sponsor SHAPING OUR APPALACHIAN REGION**c** EIN-PN 37-1760428-**a** Plan name**b** Name of plan sponsor SOUTHERN KY ENERGY LLC**c** EIN-PN 81-1267567-**a** Plan name**b** Name of plan sponsor STAR RIDGE LAND LLC**c** EIN-PN 45-5239620-**a** Plan name**b** Name of plan sponsor SUNSHINE OIL AND GAS LLC**c** EIN-PN 26-0185108-**a** Plan name**b** Name of plan sponsor TAHITI ENERGY INC**c** EIN-PN 27-1721952-**a** Plan name**b** Name of plan sponsor THE ELK HORN COAL CO LLC**c** EIN-PN 82-0579881-**a** Plan name**b** Name of plan sponsor THIRD ROCK CONSULTANTS LLC**c** EIN-PN 61-1379371-**a** Plan name**b** Name of plan sponsor TRI SPAN BOILERS LLC**c** EIN-PN 46-4853640-**a** Plan name**b** Name of plan sponsor TRICO RESOURCES, LLC**c** EIN-PN 46-4786332-**a** Plan name**b** Name of plan sponsor TRINITY REPAIR SERVICES**c** EIN-PN 81-2924581-

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)
 (Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name		c EIN-PN
b Name of plan sponsor	TWB LLC	20-3051044-
a Plan name		c EIN-PN
b Name of plan sponsor	UNITED AMERICAN ENERGY	87-0768538-
a Plan name		c EIN-PN
b Name of plan sponsor	VALOR OIL LLC	61-1370293-
a Plan name		c EIN-PN
b Name of plan sponsor	WETLAND SERVICES INC	61-1417338-
a Plan name		c EIN-PN
b Name of plan sponsor	WILLIAMS BROS COAL CO INC	61-0944290-
a Plan name		c EIN-PN
b Name of plan sponsor	KENTUCKY OIL AND GAS ASSOC HEALTH PLAN	46-7345660-
a Plan name		c EIN-PN
b Name of plan sponsor	COAL OPERATORS & ASSOC HEALTH PLAN	46-6826615-
a Plan name		c EIN-PN
b Name of plan sponsor	WESTERN KENTUCKY COAL ASSOCIATION HEALTH PLAN	46-7345673-
a Plan name		c EIN-PN
b Name of plan sponsor		
a Plan name		c EIN-PN
b Name of plan sponsor		
a Plan name		c EIN-PN
b Name of plan sponsor		
a Plan name		c EIN-PN
b Name of plan sponsor		

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
--	--	--

For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025	
A Name of plan IMPACT ENERGY TRUST	B Three-digit plan number (PN) ▶ 575
C Plan sponsor's name as shown on line 2a of Form 5500 IMPACT ENERGY TRUST	D Employer Identification Number (EIN) 61-6156163

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
a Total noninterest-bearing cash	1a	240747	51275
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	39503	211367
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	16805	14314
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	305820	460382
(2) U.S. Government securities	1c(2)	597333	470736
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	583514	438376
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1080698	931037
(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)	138932	256320
(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	3003352	2833807
Liabilities			
g Benefit claims payable.....	1g	238174	224006
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	178565	56462
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	416739	280468
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	2586613	2553339

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)	11221545	
(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)		11221545
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	62811	
(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)		62811
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	11219	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	12563	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		23782
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	2240090	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	2183389	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		56701
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	120069	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		8345
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		11493253

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)	11241519	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		11241519
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)	143570	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	19300	
(5) Investment advisory and investment management fees	2i(5)	25135	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	97003	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		285008
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		11526527

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-33274
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: **DEAN DORTON ALLEN FORD, PLLC**

(2) EIN: **27-3858252**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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



Combined Financial Statements
and Supplemental Schedules

for

IMPACT ENERGY TRUST AND AFFILIATE

As of June 30, 2025 and 2024
and for the Year Ended June 30, 2025
with Independent Auditor's Report

CONTENTS

Pages

Independent Auditor's Report.....	1 - 3
Combined Financial Statements:	
Statements of Benefit Obligations and Net Assets Available for Benefits.....	4
Statement of Changes in Benefit Obligations and Net Assets Available for Benefits.....	5
Notes to the Combined Financial Statements.....	6 - 11
Supplemental Schedules:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	12 - 13
Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year).....	14
Schedule H, line 4j - Schedule of Reportable Transactions.....	15

Independent Auditor's Report

To the Subscribing Employer and Participating Associations Committees
of the IMPACT Energy Trust and Affiliate
Lexington, Kentucky

Opinion

We have audited the combined financial statements of IMPACT Energy Trust and Affiliate (collectively, the Trust), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the combined statements of benefit obligations and net assets available for benefits as of June 30, 2025 and 2024, the related combined statement of changes in benefit obligations and net assets available for benefits for the year ended June 30, 2025, and the related notes to the combined financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the benefit obligations and net assets available for benefits of the Trust as of June 30, 2025 and 2024, and the changes in its benefit obligations and net assets available for benefits for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trust 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

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

To the Subscribing Employer and Participating Associations Committees
of the IMPACT Energy Trust and Affiliate
Independent Auditor's Report, continued

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, line 4i - Schedules of Assets (Held at End of Year) as of June 30, 2025, Schedule H, line 4i - Schedule of Assets (Acquired and Disposed of Within Year) for the year ended June 30, 2025, and Schedule H, line 4j - Schedule of Reportable Transactions for the year ended June 30, 2025, 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 (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the 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.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Dean Dotson Allen Ford, PLLC

Lexington, Kentucky
January 31, 2026

IMPACT ENERGY TRUST AND AFFILIATE

Combined Statements of Benefit Obligations and Net Assets Available for Benefits

June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Benefit Obligations		
Amounts due insurance companies	\$ 224,006	\$ 238,174
Assets		
Cash, non-interest bearing	51,275	240,747
Investments, at fair value:		
Money market account	72,578	98,017
Repurchase agreements, interest bearing cash	387,804	207,803
Common stocks	931,037	1,080,698
Registered investment companies	256,320	138,932
Corporate debt instruments	438,376	583,514
U.S. government securities	<u>470,736</u>	<u>597,333</u>
Total investments, at fair value	2,556,851	2,706,297
Receivables:		
Employer contributions receivable	211,367	39,503
Accrued interest and dividends receivable	<u>10,652</u>	<u>12,748</u>
Total receivables	222,019	52,251
Prepaid insurance premiums	<u>3,662</u>	<u>4,057</u>
Total assets	2,833,807	3,003,352
Liabilities		
Unearned employer remittances	22,200	138,184
Accounts payable and accrued expenses	<u>34,262</u>	<u>40,381</u>
Total liabilities	<u>56,462</u>	<u>178,565</u>
Net assets available for benefits	<u>2,777,345</u>	<u>2,824,787</u>
Excess of net assets available for benefits over benefit obligations	\$ <u>2,553,339</u>	\$ <u>2,586,613</u>

See accompanying notes.

IMPACT ENERGY TRUST AND AFFILIATE

Combined Statement of Changes in Benefit Obligations and Net Assets Available for Benefits

Year ended June 30, 2025

Net Decrease in Benefit Obligations

Decrease in amounts due insurance companies \$ (14,168)

Net Decrease in Net Assets Available for Benefits

Additions:

Employer contributions 11,221,545

Investment income:

Net appreciation in fair value of investments 185,115

Interest 62,811

Dividends 23,782

271,708

Less investment expenses (25,135)

Net investment income 246,573

Total additions 11,468,118

Deductions:

Insurance premiums 11,255,687

Administrative expenses 259,873

Total deductions 11,515,560

Decrease in net assets available for benefits (47,442)

Decrease in excess of net assets available for benefits over benefit obligations (33,274)

Excess of net assets available for benefits over benefit obligations:

Beginning of year 2,586,613

End of year \$ 2,553,339

See accompanying notes.

IMPACT ENERGY TRUST AND AFFILIATE

Notes to the Combined Financial Statements

1. Description of Trusts

IMPACT Energy Trust and Affiliate (the Energy Trust) was established for the employers within the energy industry in Kentucky who subscribe to the plans of the Energy Trust (Subscribing Employers). Subscribing Employers adopt individual welfare plans at the member level and the related plans provide dental, accidental death and dismemberment, and group life insurance benefits for participating employees of Subscribing Employers.

Effective July 1, 2013, the IMPACT Energy Industry Health Trust (the Health Trust) was established under the Patient Protection and Affordable Care Act. Industry associations sponsor health insurance plans and execute participation agreements with the Health Trust (Participating Associations). Subscribing Employers must be a member of a Participating Association in order to subscribe to the plans to provide health insurance benefits to their employees.

The Energy Trust and Health Trust (collectively, the Trust) are facilitated by UMR, Inc. d/b/a Administrative Services Group, Inc. (the Contract Administrator). The Trust had 853 and 1,126 participating employees as of June 30, 2025 and 2024, respectively. The Trust is filed as a group insurance arrangement as defined in the applicable sections of Department of Labor (DOL) regulations. The individual Subscribing Employer plans and Participating Association plans are fully-insured through various contracts issued by insurance companies. All benefits are paid directly by the insurance companies.

Each Subscribing Employer completes a subscription agreement whereby the employer creates its own plan by adopting the various provisions and determining the eligibility requirements and the allocation of participant premiums for amounts due for benefit coverage. To assist the Subscribing Employers in satisfying the requirements of applicable DOL regulations, trust arrangements have been established as described in Employee Retirement Income Security Act of 1974 (ERISA). The Trust is designed to collect Subscribing Employer premiums and pay premiums to the group insurer.

Participants should refer to the applicable *Summary Plan Descriptions* pamphlet and their subscription agreements for a more complete description of their individual plans. The individual plans are subject to the provisions of ERISA.

If the Trust was to terminate, the Contract Administrator would be required to use available funds to (1) pay or provide for the payment of all insurance premiums, service contract fees and other charges required to be paid pursuant to the insurance and/or service contracts, (2) pay or provide for payment of all reasonable and necessary expenses in connection with or arising out of the establishment, installation and administration of the Trust, and (3) apply any balance to such other purposes as shall best effectuate the purposes of the Trust. Currently, there is no intention to terminate the Trust.

2. Summary of Significant Accounting Policies

The combined financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), which requires the Trust's management to make estimates and assumptions that affect certain reported amounts and disclosures in the combined financial statements. Actual results may differ from those estimates.

IMPACT ENERGY TRUST AND AFFILIATE

Notes to the Combined Financial Statements, continued

2. Summary of Significant Accounting Policies, continued

The following is a summary of the significant accounting policies consistently followed by the Trust in the preparation of the combined financial statements:

Basis of Accounting

The accompanying combined financial statements have been prepared on the accrual basis of accounting in accordance with GAAP.

Contributions

Premiums due from Subscribing Employers are billed in advance and recorded as receivables until collected and as unearned employer remittances until the related insurance coverage becomes effective. If elected by the Subscribing Employer, employee contributions can be made to the Trust under a Section 125 Plan (the Flexible Benefits Plan). This election allows employers to defer employee contributions pre-tax. Employer contributions include all amounts remitted by Subscribing Employers including amounts originally contributed by participants.

Benefit Obligations

Health costs incurred by participants and their dependents are covered by insurance contracts maintained by the Trust. It is the present intention of the Trust to continue obtaining insurance coverage for benefits. Benefit obligations as of June 30, 2025 and 2024 represented premiums due to the insurance companies to continue the benefits.

Investment Valuation and Income Recognition

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

Payment of Benefits

Premiums paid are recorded as insurance premiums in the accompanying combined statement of changes in net assets available for benefits.

Risks and Uncertainties

Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of the investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the combined statements of benefit obligations and net assets available for benefits and the combined statement of changes in benefit obligations and net assets available for benefits.

IMPACT ENERGY TRUST AND AFFILIATE

Notes to the Combined Financial Statements, continued

2. Summary of Significant Accounting Policies, continued

Income Tax Status

The Energy Trust and the Health Trust are tax-exempt under the provisions of Section 501(c)(9) of the Internal Revenue Code (the Code). The Energy Trust received an exemption letter from the IRS dated May 10, 2017 stating that the Energy Trust is tax-exempt under the provision of Section 501(c)(9) of the Code effective January 1, 2017.

The Health Trust has received an exemption letter from the IRS dated January 6, 2016 stating that the Health Trust is tax-exempt under the provision of Section 501(c)(9) of the Code effective July 1, 2013.

The Trust is required to operate in conformity with the Code to maintain tax-exempt status. The Trust's management believe the Trust is being operated in compliance with the applicable requirements of the Code and, therefore, believe the Trust is tax-exempt.

Subsequent Events

The Trust's management has evaluated subsequent events for accounting and disclosure requirements through January 31, 2026, the date the combined financial statements were available to be issued.

3. Fair Value Measurements

The Trust classifies investments based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available), and Level 3 (valued based on significant unobservable inputs). The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value on a recurring basis:

Money market accounts and repurchase agreement, interest bearing cash: Valued at cost which approximates fair value.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

IMPACT ENERGY TRUST AND AFFILIATE

Notes to the Combined Financial Statements, continued

3. Fair Value Measurements, continued

Registered investment companies: Valued at the daily closing price reported by the fund. Mutual funds held by the Trust are open-ended mutual funds that are registered with the U.S. Securities and Exchange Commission. The mutual funds held by the Trust are deemed to be actively traded.

Corporate debt instruments: Valued using a yield curve matrix derived from quoted prices for similar asset in active markets.

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

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

There were no changes in the methodologies used to measure fair value at June 30, 2025 and 2024.

The following table sets forth by level, within the fair value hierarchy, the Trust's investments at fair value as of June 30:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>2025</u>				
Money market account	\$ 72,578	\$ 72,578	\$ -	\$ -
Repurchase agreement, interest bearing cash	387,804	387,804	-	-
Common stocks	931,037	931,037	-	-
Registered investment companies	256,320	256,320	-	-
Corporate debt instruments	438,376	438,376	-	-
U.S. government securities	<u>470,736</u>	<u>470,736</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,556,851</u>	<u>\$ 2,556,851</u>	<u>\$ -</u>	<u>\$ -</u>

IMPACT ENERGY TRUST AND AFFILIATE

Notes to the Combined Financial Statements, continued

3. Fair Value Measurements, continued

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<u>2024</u>				
Money market account	\$ 98,017	\$ 98,017	\$ -	\$ -
Repurchase agreement, interest bearing cash	207,803	207,803	-	-
Common stocks	1,080,698	1,080,698	-	-
Registered investment companies	138,932	138,932	-	-
Corporate debt instruments	583,514	583,514	-	-
U.S. government securities	<u>597,333</u>	<u>597,333</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,706,297</u>	<u>\$ 2,706,297</u>	<u>\$ -</u>	<u>\$ -</u>

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. The Trust's management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. During the year ended June 30, 2025, there were no significant transfers between the levels.

4. Administrative Expenses

For the year ended June 30, 2025, administrative expenses of the Trust include the following:

Office administrative costs:	
Contract Administrator fees	\$ 143,570
Management fees	90,000
Miscellaneous	7,003
Professional services:	
Audit and tax return fees	<u>19,300</u>
Total administrative expenses	<u>\$ 259,873</u>

5. Party-in-Interest Transactions

The Contract Administrator facilitates the collection of premium remittances for the Trust and remits the insurance premiums to the respective insurance companies or their agents; pays or provides for the payment of the Trust itself for all reasonable and necessary expenses of establishment, installation and administration of the Trust; conducts all transactions with the insurance companies or the service contracts or their agents relative to the execution and administration of the insurance or service contracts; and establishes the rules for the administration of the affairs of the Trust.

IMPACT ENERGY TRUST AND AFFILIATE

Notes to the Combined Financial Statements, continued

5. Party-in-Interest Transactions, continued

The Contract Administrator is compensated for services by administrative fees based on the number of participating employees of each Subscribing Employer and by other fees charged periodically for services rendered. Total fees paid during the year ended June 30, 2025 are disclosed in Note 4.

The Energy Trust is approved to reimburse expenses, not to exceed \$7,500 per month, incurred in connection with the review, evaluation, management and administration of employee welfare benefits provided on behalf of Subscribing Employers as directed by the Subscribing Employer Committee. During the year ended June 30, 2025, the Energy Trust reimbursed Coal Operators & Associates, Inc., a Participating Association and Subscribing Employer, a total of \$90,000, which is included in administrative expenses (see Note 4).

The Trust's investments are managed by Community Trust and Investment Company (Community Trust) as of June 30, 2025 and 2024. Community Trust is the trustee, as defined by the Trust, and therefore, these transactions qualify as party-in-interest transactions. For the year ended June 30, 2025, investment expenses of \$25,135 were paid to Community Trust by the Trust.

6. Reconciliation of Financial Statements to Form 5500

The following reconciles net assets available for benefits per the combined financial statements to the Form 5500 as of June 30:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per the combined financial statements	\$ 2,777,345	\$ 2,824,787
Benefit obligations currently payable	<u>(224,006)</u>	<u>(238,174)</u>
Net assets per the Form 5500	<u>\$ 2,553,339</u>	<u>\$ 2,586,613</u>

The following reconciles insurance premiums paid for participants per the combined financial statements to the Form 5500 for the year ended June 30, 2025:

Insurance premiums paid per the combined financial statements	\$11,255,687
Add: Amounts currently payable at end of year	224,006
Less: Amounts currently payable at beginning of year	<u>(238,174)</u>
Insurance premiums paid per Form 5500	<u>\$11,241,519</u>

The reconciliation above is a result of amounts due insurance companies being reflected as benefit obligations for financial statement purposes, but recorded as liabilities for Form 5500 purposes.

IMPACT ENERGY TRUST AND AFFILIATE

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

June 30, 2025

Plan Sponsor: Impact Energy Trust
Employer identification number: 61-6156163
Three-digit plan number: 575

(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
Money market account				
	GOLDMAN SACHS	FS GOVERNMENT FST	\$ 72,578	\$ 72,578
Repurchase agreements			387,804	387,804
Common stocks				
	ADVANCED MICRO DEVICES INC COM	COMMON STOCK	11,432	16,177
	ALPHABET INC CAP STK CL C	COMMON STOCK	6,847	46,476
	AMAZON COM INC SR COM	COMMON STOCK	17,976	49,363
	AMPHENOL CORP	COMMON STOCK	5,690	14,319
	APPLE INC COM	COMMON STOCK	6,065	52,318
	ASTRAZENECA PLC SPONSORED ADR	COMMON STOCK	9,923	12,089
	BERKSHIRE HATHAWAY INC CLASS B	COMMON STOCK	5,499	14,573
	BOSTON SCIENTIFIC CORP	COMMON STOCK	4,334	11,278
	BROADCOM INC COM	COMMON STOCK	1,860	30,046
	CHART INDUSTRIES INC	COMMON STOCK	5,885	8,233
	CHENIERE ENERGY INC	COMMON STOCK	5,533	13,150
	CHEVRON CORP COM	COMMON STOCK	5,791	7,875
	CHIPOTLE MEXICAN GRILL INC	COMMON STOCK	6,091	6,682
	CHURCHILL DOWNS INC	COMMON STOCK	14,465	14,847
	COSTCO WHOLESALE CORP	COMMON STOCK	5,048	10,889
	CVS HEALTH CORPORATION	COMMON STOCK	7,039	9,036
	EQUITABLE HLDGS INC COM	COMMON STOCK	6,975	13,352
	ELI LILLY & CO	COMMON STOCK	12,396	12,472
	HCA HEALTHCARE INC	COMMON STOCK	1,686	9,194
	IQVIA HOLDING INC COM	COMMON STOCK	11,689	12,922
	INTERCONTINENTAL EXCHANGE INC COM	COMMON STOCK	5,968	14,678
	JP MORGAN CHASE & CO COM	COMMON STOCK	3,084	26,672
	KEYSIGHT TECHNOLOGIES INC COM	COMMON STOCK	6,648	11,306
	KKR & CO INC	COMMON STOCK	7,830	12,372
	L3HARRIS TECHNOLOGIES INC COM	COMMON STOCK	7,646	10,284
	LINDE PLC COM	COMMON STOCK	5,725	15,483
	LOWES COMPANIES INC	COMMON STOCK	2,603	8,209
	MASTEC INC	COMMON STOCK	4,428	18,066
	META PLATFORMS INC CL A	COMMON STOCK	5,315	29,524
	MICROSOFT CORP COM	COMMON STOCK	3,823	71,627
	MONDELEZ INTL INC CLASS A	COMMON STOCK	5,242	8,902
	NEXTERA ENERGY INC	COMMON STOCK	3,362	3,263
	NIKE INC	COMMON STOCK	12,537	10,017
	NVIDIA CORP COM	COMMON STOCK	12,466	69,674
	PALO ALTO NETWORKS INC	COMMON STOCK	6,161	16,985
	PARKER HANNIFIN CORP	COMMON STOCK	6,600	16,065
	PROCTER & GAMBLE CO	COMMON STOCK	2,939	10,356
	PROLOGIS INC COM	COMMON STOCK	4,512	4,310
	RTX CORPORATION COM	COMMON STOCK	4,106	9,929
	S&P GLOBAL INC COM	COMMON STOCK	5,774	8,437
	SALESFORCE INC	COMMON STOCK	13,285	18,270
	SCHLUMBERGER LTD	COMMON STOCK	10,606	7,436
	SHERWIN-WILLIAMS CO	COMMON STOCK	7,374	7,211
	THERMO FISHER SCIENTIFIC INC	COMMON STOCK	9,842	13,380

IMPACT ENERGY TRUST AND AFFILIATE

Schedule H, line 4i - Schedule of Assets (Held at End of Year), continued

June 30, 2025

(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
	Common stocks, continued			
	TJX COS INC NEW	COMMON STOCK	4,623	13,337
	T MOBILE US INC COM	COMMON STOCK	5,936	8,816
	WALMART INC	COMMON STOCK	4,412	15,058
	UBER TECHNOLOGIES INC COM	COMMON STOCK	11,562	14,088
	UNITEDHEALTH GROUP INC	COMMON STOCK	1,925	9,671
	US FOODS HLDG CORP COM	COMMON STOCK	5,300	10,858
	UTILITIES SELECT SECTOR SPDR (MKT)	COMMON STOCK	12,352	18,863
	VANGUARD REAL ESTATE ETF	COMMON STOCK	12,966	15,764
	VISA INC CLASS A SHARES	COMMON STOCK	1,254	25,919
	ZOETIS INC CL A	COMMON STOCK	10,733	10,916
			<u>381,163</u>	<u>931,037</u>
	Registered investment companies			
	DIAMND HILL SH DU SECR BD -I	REGISTERED INVESTMENT CO	81,726	82,732
	GUGGENHEIM LIMITED DURATION INSTL	REGISTERED INVESTMENT CO	79,188	80,888
	PGIM AAA CLO ETF	REGISTERED INVESTMENT CO	61,165	61,226
	VANGUARD	REGISTERED INVESTMENT CO	32,165	31,474
			<u>254,244</u>	<u>256,320</u>
	Corporate debt instruments			
	AT&T INC DTD	02/15/2028, 4.1%, \$30,000	33,863	29,875
	ABBVIE INC DTD	11/21/2029, 3.2%, \$30,000	28,436	28,695
	AMERICAN WTR CAP CORP DTD	09/01/2028, 3.75%, \$30,000	32,046	29,584
	AMGEN INC DTD	03/02/2030, 5.25%, \$30,000	30,337	30,911
	ASTRAZENECA FINANCE LLC DTD	02/26/2029, 4.85%, \$30,000	30,045	30,679
	BP CAP MARKETS AMERICA DTD	11/06/2028, 4.234%, \$30,000	34,498	30,010
	META PLATFORMS INC DTD	08/15/2032, 3.85%, \$35,000	33,418	33,661
	JP MORGAN CHASE BANK DTD	04/22/2030, 5.58%, \$30,000	30,000	31,151
	L3HARRIS TECHNOLOGIES INC DTD	06/01/2029, 5.05%, \$30,000	30,750	30,689
	MCDONALDS CORP MED TERM NT BE FR DTD	03/01/2027, 3.5%, \$30,000	28,826	29,653
	MORGAN STANLEY DTD	02/01/2029, 5.123%, \$30,000	30,045	30,524
	T MOBILE USA DTD	07/15/2033, 5.05%, \$30,000	29,552	30,203
	U S BANCORP DTD	06/12/2034, 5.836%, \$40,000	41,160	42,016
	WELLS FARGO & CO SR NT DTD	04/23/2031, 5.15%, \$30,000	30,362	30,725
			<u>443,338</u>	<u>438,376</u>
	U.S. government securities			
	U.S. TREASURY	05/15/2032, 2.875%, \$57,000	51,940	53,184
	U.S. TREASURY	11/15/2032, 4.125%, \$116,000	115,921	116,802
	U.S. TREASURY	01/31/2030, 3.5%, \$124,000	117,855	122,557
	U.S. TREASURY	11/30/2030, 4.375%, \$91,000	91,690	93,353
	U.S. TREASURY	11/30/2028, 4.375%, \$26,000	26,205	26,541
	U.S. TREASURY	11/30/2026, 4.25%, \$58,000	57,948	58,299
			<u>461,559</u>	<u>470,736</u>
	Total		<u>\$ 2,000,686</u>	<u>\$ 2,556,851</u>

IMPACT ENERGY TRUST AND AFFILIATE

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed Within Year)

Year ended June 30, 2025

Plan Sponsor: Impact Energy Trust
Employer identification number: 61-6156163
Three-digit plan number: 575

(a)	(b)	(c)	(d)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost of acquisitions	Proceeds from dispositions
Common stocks			
META PLATFORMS INC CL A	COMMON STOCK	\$ 4,712	\$ 5,487
Registered investment companies			
DIAMND HILL SH DU SECR BD -I	REGISTERED INVESTMENT CO	27,860	28,000
Corporate debt instruments			
GENERAL DYNAMICS CORP DTD	05/11/2018 3.75% 05/15/2028	29,658	29,657
META PLATFORMS INC DTD	08/09/2024 4.55% 08/15/2031	40,136	40,386
U.S. government securities			
U.S. TREASURY	01/31/2023 4.125% 01/31/2025	30,835	31,000
U.S. TREASURY	11/30/2023 4.375% 01/30/2028	44,649	44,590
U.S. TREASURY	05/12/2022 2.875% 05/15/2032	45,408	45,408

IMPACT ENERGY TRUST AND AFFILIATE

Schedule H, line 4j - Schedule of Reportable Transactions*

Year ended June 30, 2025

Plan Sponsor: Impact Energy Trust
Employer identification number: 61-6156163
Three-digit plan number: 575

(A)	(B)	(C)	(D)	(G)	(H)	(I)	
<u>Identity of Party</u>	<u>Description of Assets</u>	<u>Number of Sales / Purchases</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Gain (Loss) on Sale</u>
Series of Transactions in Same Security:							
Federated Select Hermes Govt Obl	Money Market Account	53	\$ 385,636	\$ -	\$ 385,636	\$ 385,636	\$ -
Federated Select Hermes Govt Obl	Money Market Account	17	-	483,653	483,653	483,653	-
Goldman Sachs FS Government FST	Money Market Account	99	493,459	-	493,459	493,459	-
Goldman Sachs FS Government FST	Money Market Account	30	-	420,881	420,881	420,881	-
U.S. Treasury Note DTD, 01/31/2027, 1.5%	U.S. Government Securities	5	-	142,144	153,255	142,842	(11,111)
U.S. Treasury Note DTD, 05/15/2024, 0.25%	U.S. Government Securities	5	-	146,590	141,392	146,408	5,198

* All individual transactions or series of transactions which, when aggregated, exceed 5% of Excess of Net Assets Available for Benefits over Benefit Obligations at July 1, 2024

IMPACT ENERGY TRUST AND AFFILIATE

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

June 30, 2025

Plan Sponsor: Impact Energy Trust
Employer identification number: 61-6156163
Three-digit plan number: 575

(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
Money market account				
	GOLDMAN SACHS	FS GOVERNMENT FST	\$ 72,578	\$ 72,578
Repurchase agreements			387,804	387,804
Common stocks				
	ADVANCED MICRO DEVICES INC COM	COMMON STOCK	11,432	16,177
	ALPHABET INC CAP STK CL C	COMMON STOCK	6,847	46,476
	AMAZON COM INC SR COM	COMMON STOCK	17,976	49,363
	AMPHENOL CORP	COMMON STOCK	5,690	14,319
	APPLE INC COM	COMMON STOCK	6,065	52,318
	ASTRAZENECA PLC SPONSORED ADR	COMMON STOCK	9,923	12,089
	BERKSHIRE HATHAWAY INC CLASS B	COMMON STOCK	5,499	14,573
	BOSTON SCIENTIFIC CORP	COMMON STOCK	4,334	11,278
	BROADCOM INC COM	COMMON STOCK	1,860	30,046
	CHART INDUSTRIES INC	COMMON STOCK	5,885	8,233
	CHENIERE ENERGY INC	COMMON STOCK	5,533	13,150
	CHEVRON CORP COM	COMMON STOCK	5,791	7,875
	CHIPOTLE MEXICAN GRILL INC	COMMON STOCK	6,091	6,682
	CHURCHILL DOWNS INC	COMMON STOCK	14,465	14,847
	COSTCO WHOLESALE CORP	COMMON STOCK	5,048	10,889
	CVS HEALTH CORPORATION	COMMON STOCK	7,039	9,036
	EQUITABLE HLDGS INC COM	COMMON STOCK	6,975	13,352
	ELI LILLY & CO	COMMON STOCK	12,396	12,472
	HCA HEALTHCARE INC	COMMON STOCK	1,686	9,194
	IQVIA HOLDING INC COM	COMMON STOCK	11,689	12,922
	INTERCONTINENTAL EXCHANGE INC COM	COMMON STOCK	5,968	14,678
	JP MORGAN CHASE & CO COM	COMMON STOCK	3,084	26,672
	KEYSIGHT TECHNOLOGIES INC COM	COMMON STOCK	6,648	11,306
	KKR & CO INC	COMMON STOCK	7,830	12,372
	L3HARRIS TECHNOLOGIES INC COM	COMMON STOCK	7,646	10,284
	LINDE PLC COM	COMMON STOCK	5,725	15,483
	LOWES COMPANIES INC	COMMON STOCK	2,603	8,209
	MASTEC INC	COMMON STOCK	4,428	18,066
	META PLATFORMS INC CL A	COMMON STOCK	5,315	29,524
	MICROSOFT CORP COM	COMMON STOCK	3,823	71,627
	MONDELEZ INTL INC CLASS A	COMMON STOCK	5,242	8,902
	NEXTERA ENERGY INC	COMMON STOCK	3,362	3,263
	NIKE INC	COMMON STOCK	12,537	10,017
	NVIDIA CORP COM	COMMON STOCK	12,466	69,674
	PALO ALTO NETWORKS INC	COMMON STOCK	6,161	16,985
	PARKER HANNIFIN CORP	COMMON STOCK	6,600	16,065
	PROCTER & GAMBLE CO	COMMON STOCK	2,939	10,356
	PROLOGIS INC COM	COMMON STOCK	4,512	4,310
	RTX CORPORATION COM	COMMON STOCK	4,106	9,929
	S&P GLOBAL INC COM	COMMON STOCK	5,774	8,437
	SALESFORCE INC	COMMON STOCK	13,285	18,270
	SCHLUMBERGER LTD	COMMON STOCK	10,606	7,436
	SHERWIN-WILLIAMS CO	COMMON STOCK	7,374	7,211
	THERMO FISHER SCIENTIFIC INC	COMMON STOCK	9,842	13,380

IMPACT ENERGY TRUST AND AFFILIATE

Schedule H, line 4i - Schedule of Assets (Held at End of Year), continued

June 30, 2025

(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
	Common stocks, continued			
	TJX COS INC NEW	COMMON STOCK	4,623	13,337
	T MOBILE US INC COM	COMMON STOCK	5,936	8,816
	WALMART INC	COMMON STOCK	4,412	15,058
	UBER TECHNOLOGIES INC COM	COMMON STOCK	11,562	14,088
	UNITEDHEALTH GROUP INC	COMMON STOCK	1,925	9,671
	US FOODS HLDG CORP COM	COMMON STOCK	5,300	10,858
	UTILITIES SELECT SECTOR SPDRR (MKT)	COMMON STOCK	12,352	18,863
	VANGUARD REAL ESTATE ETF	COMMON STOCK	12,966	15,764
	VISA INC CLASS A SHARES	COMMON STOCK	1,254	25,919
	ZOETIS INC CL A	COMMON STOCK	10,733	10,916
			<u>381,163</u>	<u>931,037</u>
	Registered investment companies			
	DIAMND HILL SH DU SECR BD -I	REGISTERED INVESTMENT CO	81,726	82,732
	GUGGENHEIM LIMITED DURATION INSTL	REGISTERED INVESTMENT CO	79,188	80,888
	PGIM AAA CLO ETF	REGISTERED INVESTMENT CO	61,165	61,226
	VANGUARD	REGISTERED INVESTMENT CO	32,165	31,474
			<u>254,244</u>	<u>256,320</u>
	Corporate debt instruments			
	AT&T INC DTD	02/15/2028, 4.1%, \$30,000	33,863	29,875
	ABBVIE INC DTD	11/21/2029, 3.2%, \$30,000	28,436	28,695
	AMERICAN WTR CAP CORP DTD	09/01/2028, 3.75%, \$30,000	32,046	29,584
	AMGEN INC DTD	03/02/2030, 5.25%, \$30,000	30,337	30,911
	ASTRAZENECA FINANCE LLC DTD	02/26/2029, 4.85%, \$30,000	30,045	30,679
	BP CAP MARKETS AMERICA DTD	11/06/2028, 4.234%, \$30,000	34,498	30,010
	META PLATFORMS INC DTD	08/15/2032, 3.85%, \$35,000	33,418	33,661
	JP MORGAN CHASE BANK DTD	04/22/2030, 5.58%, \$30,000	30,000	31,151
	L3HARRIS TECHNOLOGIES INC DTD	06/01/2029, 5.05%, \$30,000	30,750	30,689
	MCDONALDS CORP MED TERM NT BE FR DTD	03/01/2027, 3.5%, \$30,000	28,826	29,653
	MORGAN STANLEY DTD	02/01/2029, 5.123%, \$30,000	30,045	30,524
	T MOBILE USA DTD	07/15/2033, 5.05%, \$30,000	29,552	30,203
	U S BANCORP DTD	06/12/2034, 5.836%, \$40,000	41,160	42,016
	WELLS FARGO & CO SR NT DTD	04/23/2031, 5.15%, \$30,000	30,362	30,725
			<u>443,338</u>	<u>438,376</u>
	U.S. government securities			
	U.S. TREASURY	05/15/2032, 2.875%, \$57,000	51,940	53,184
	U.S. TREASURY	11/15/2032, 4.125%, \$116,000	115,921	116,802
	U.S. TREASURY	01/31/2030, 3.5%, \$124,000	117,855	122,557
	U.S. TREASURY	11/30/2030, 4.375%, \$91,000	91,690	93,353
	U.S. TREASURY	11/30/2028, 4.375%, \$26,000	26,205	26,541
	U.S. TREASURY	11/30/2026, 4.25%, \$58,000	57,948	58,299
			<u>461,559</u>	<u>470,736</u>
	Total		<u>\$ 2,000,686</u>	<u>\$ 2,556,851</u>

IMPACT ENERGY TRUST AND AFFILIATE

Schedule H, line 4i - Schedule of Assets (Acquired and Disposed Within Year)

Year ended June 30, 2025

Plan Sponsor: Impact Energy Trust
Employer identification number: 61-6156163
Three-digit plan number: 575

(a)	(b)	(c)	(d)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost of acquisitions	Proceeds from dispositions
Common stocks			
META PLATFORMS INC CL A	COMMON STOCK	\$ 4,712	\$ 5,487
Registered investment companies			
DIAMND HILL SH DU SECR BD -I	REGISTERED INVESTMENT CO	27,860	28,000
Corporate debt instruments			
GENERAL DYNAMICS CORP DTD	05/11/2018 3.75% 05/15/2028	29,658	29,657
META PLATFORMS INC DTD	08/09/2024 4.55% 08/15/2031	40,136	40,386
U.S. government securities			
U.S. TREASURY	01/31/2023 4.125% 01/31/2025	30,835	31,000
U.S. TREASURY	11/30/2023 4.375% 01/30/2028	44,649	44,590
U.S. TREASURY	05/12/2022 2.875% 05/15/2032	45,408	45,408

**Filing Authorization
For the 2024 Form 5500**

Name of Plan: Impact Energy Trust

EIN / PN: 61-6156163 / 575

Plan Year Ending: June 30, 2025

Client ID: 02384.2KK

PART I Authorization of Practitioner to Electronically Sign and File

I hereby authorize Dean Dorton Allen Ford, PLLC ("DDAF") to electronically sign and file the above-named return/report through EFAST2.

I understand that in granting this authority that:

- I/we must manually sign and date page 1 of the Form 5500 and provide a copy of that signature to DDAF before the electronic filing can be initiated;
- DDAF will retain a copy of this written authorization in its records;
- DDAF will notify the individual(s) signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 1 of the form 5500, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- DDAF shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

Plan Administrator: Stephanie Cooley Date: 02/11/2026

Employer/Plan Sponsor: _____ Date: _____
(if not the Plan Administrator)

PART II Acknowledgement of Receipt of Authorization

On behalf of DDAF, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

For DDAF: _____ Date: _____
(signature and title)

The designated service provider must retain this authorization.
Do not submit this form to the DOL unless requested to do so.

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 07/01/2024 and ending 06/30/2025

- 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.)
- B** This return/report is: a single-employer plan a DFE (specify) G
 the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here ▶
- D** Check box if filing under: Form 5558 automatic extension the DFVC program
 special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶

Part II Basic Plan Information - enter all requested information

1a Name of plan IMPACT ENERGY TRUST	1b Three-digit plan number (PN) ▶	575
	1c Effective date of plan	03/01/1986
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) IMPACT ENERGY TRUST 230 LEXINGTON GREEN CIRCLE SUITE 400 LEXINGTON KY 40503	2b Employer Identification Number (EIN)	61-6156163
	2c Plan Sponsor's telephone number	859-226-5300
	2d Business code (see instructions)	525920

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

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

SIGN HERE	<i>Stephanie Cooley</i>	02/11/2026	STEPHANIE E. COOLEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
--	--

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	1126
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	6a(1)	1126
a (2) Total number of active participants at the end of the plan year	6a(2)	853
b Retired or separated participants receiving benefits	6b	
c Other retired or separated participants entitled to future benefits	6c	
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	853
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	
f Total. Add lines 6d and 6e	6f	
g (1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

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

a Pension Schedules (1) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) - Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information - Small Plan) (3) <input checked="" type="checkbox"/> A (Insurance Information) - Number Attached <u> 4 </u> (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" 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 000164044289





E-signature Request

Final Audit Report

February 11, 2026

Created:	February 11, 2026
By:	Dean Dorton Allen Ford, PLLC(AFrench@DeanDorton.com)
Status:	ESigned
Transaction ID:	8KF69RQG3DMML4WK8TF34LTJ64
Documents:	2024 Form 5500 Filing Authorization - Impact.pdf

"E-signature Request" History

-  Document emailed to Stephanie Cooley(stephanie.cooley@uhc.com) for signature
2/11/2026 08:37:12 AM Central Standard Time
-  Document viewed by Stephanie Cooley(stephanie.cooley@uhc.com)
2/11/2026 11:50:06 AM Central Standard Time - IP address: 47.225.209.66
-  Document e-signed by Stephanie Cooley(stephanie.cooley@uhc.com)
Signature Date: 2/11/2026 11:51:20 AM Central Standard Time - IP address: 47.225.209.66
-  Document Signed
2/11/2026 11:51:20 AM Central Standard Time

IMPACT ENERGY TRUST AND AFFILIATE

Schedule H, line 4j - Schedule of Reportable Transactions*

Year ended June 30, 2025

Plan Sponsor: Impact Energy Trust
Employer identification number: 61-6156163
Three-digit plan number: 575

(A)	(B)	(C)	(D)	(G)	(H)	(I)	
<u>Identity of Party</u>	<u>Description of Assets</u>	<u>Number of Sales / Purchases</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Gain (Loss) on Sale</u>
Series of Transactions in Same Security:							
Federated Select Hermes Govt Obl	Money Market Account	53	\$ 385,636	\$ -	\$ 385,636	\$ 385,636	\$ -
Federated Select Hermes Govt Obl	Money Market Account	17	-	483,653	483,653	483,653	-
Goldman Sachs FS Government FST	Money Market Account	99	493,459	-	493,459	493,459	-
Goldman Sachs FS Government FST	Money Market Account	30	-	420,881	420,881	420,881	-
U.S. Treasury Note DTD, 01/31/2027, 1.5%	U.S. Government Securities	5	-	142,144	153,255	142,842	(11,111)
U.S. Treasury Note DTD, 05/15/2024, 0.25%	U.S. Government Securities	5	-	146,590	141,392	146,408	5,198

* All individual transactions or series of transactions which, when aggregated, exceed 5% of Excess of Net Assets Available for Benefits over Benefit Obligations at July 1, 2024