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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2025</div> <div>This Form is Open to Public Inspection</div> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                      |
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025 |                                                                                                                                                                                                                                                                                                                                                                                                               |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div></div> |
| B                                                                                          | This return/report is: <div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div>                                                                                                 |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                     |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                                                                                                            |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                      |

|         |                                                                                                                                                                                                                                                                                                                            |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                     |
| 1a      | Name of plan<br>KOCH COMPANIES 401(K) PLAN                                                                                                                                                                                                                                                                                 |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                                                                                                                                         |
| 1c      | Effective date of plan<br>01/01/1986                                                                                                                                                                                                                                                                                       |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>KOCH ENTERPRISES, INC.<br><br>14 S 11TH AVE<br>EVANSVILLE, IN 47712 |
| 2b      | Employer Identification Number (EIN)<br>35-0447300                                                                                                                                                                                                                                                                         |
| 2c      | Plan Sponsor's telephone number<br>812-465-9674                                                                                                                                                                                                                                                                            |
| 2d      | Business code (see instructions)<br>551112                                                                                                                                                                                                                                                                                 |

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

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

|           |                                                   |            |                                                              |
|-----------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN HERE | Filed with authorized/valid electronic signature. | 08/11/2026 | NEIL MCDONALD                                                |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                               |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                              |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>5</b> 3059                                                                                                                                                                                                                                                  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 2322<br><b>6a(2)</b> 2416<br><b>6b</b> 50<br><b>6c</b> 396<br><b>6d</b> 2862<br><b>6e</b> 24<br><b>6f</b> 2886<br><b>6g(1)</b> 2991<br><b>6g(2)</b> 2037<br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>7</b>                                                                                                                                                                                                                                                       |

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

2E 2F 2G 2J 2K 2S 2T 3D 3H

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

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

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

**a Pension Schedules**

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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**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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 \_\_\_\_\_

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|                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> <div>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2025</div> <div>This Form is Open to Public Inspection</div> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025 |                                                      |     |
| A Name of plan<br>KOCH COMPANIES 401(K) PLAN                                               | B Three-digit plan number (PN) ►                     | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>KOCH ENTERPRISES, INC.           | D Employer Identification Number (EIN)<br>35-0447300 |     |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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  
EMPOWER ANNUITY INSURANCE COMPANY

| (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     |
| 06-1050034 | 93629         | 194153-01                             | 309                                                                         | 01/01/2025              | 12/31/2025 |

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 |
|                                      |                               |

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 |                       |
|                                               |                                 |             |                       |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |                 |
|--------------------------------------------------------------------------------------------------------|----------|-----------------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | <b>0</b>        |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> | <b>14003692</b> |

**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 ▶ **GROUP ANNUITY CONTRACT**

**b** Balance at the end of the previous year .....**7b****0****c** Additions: (1) Contributions deposited during the year .....**7c(1)****0**

(2) Dividends and credits .....

**7c(2)****0**

(3) Interest credited during the year .....

**7c(3)****0**

(4) Transferred from separate account .....

**7c(4)****0**

(5) Other (specify below) .....

**7c(5)****0**

(6) Total additions .....

**7c(6)****0****d** Total of balance and additions (add lines **7b** and **7c(6)**) .....**7d****0****e Deductions:**

(1) Disbursed from fund to pay benefits or purchase annuities during year .....

**7e(1)****0**

(2) Administration charge made by carrier .....

**7e(2)****0**

(3) Transferred to separate account .....

**7e(3)****0**

(4) Other (specify below) .....

**7e(4)****0**

(5) Total deductions .....

**7e(5)****0****f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) .....**7f****0**

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                           | <b>10a</b> |  |
| <b>b</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. .... | <b>10b</b> |  |

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. ▶

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2025                                                 |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection.              |
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025                                                                                                                                                   |                                                                                                                                                                                                                             |                                                      |
| A Name of plan<br>KOCH COMPANIES 401(K) PLAN                                                                                                                                                                                                 |                                                                                                                                                                                                                             | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>KOCH ENTERPRISES, INC.                                                                                                                                                             |                                                                                                                                                                                                                             | D Employer Identification Number (EIN)<br>35-0447300 |

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 |
|                                                                                                            |
| (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 |
|                                                                                                            |

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

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

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

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

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 64                     | RECORDKEEPER                                                                                      | 156094                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

MORGAN STANLEY

1585 BROADWAY  
NEW YORK, NY 10036

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27                     | INVESTMENT ADVISOR                                                                                | 120000                                                                 | 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)

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     | INVESTMENT MGMT                                                                                   | 32709                                                                  | 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)

QDRO CONSULTANTS CO LLC

3071 PEARL ROAD  
MEDINA, OH 44256

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 99                            | OTHER                                                                                                    | 1500                                                                          | 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>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                               |                                                                                                          |                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                   |                                                                                                                                                                                                                               |                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <div>SCHEDULE D<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration</div> | <div>DFE/Participating Plan Information<br/><br/>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br/><br/>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110<br/><br/>2025<br/><br/>This Form is Open to Public Inspection.</div>           |
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| A Name of plan<br>KOCH COMPANIES 401(K) PLAN                                                                                                                                      |                                                                                                                                                                                                                               | B Three-digit plan number (PN) ▶ 001                                                                  |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>KOCH ENTERPRISES, INC.                                                                                           |                                                                                                                                                                                                                               | D Employer Identification Number (EIN)<br>35-0447300                                                  |
| Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs)  |                                                                                                                                                                                                                               |                                                                                                       |
| a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT BALANCED T                                                                                                       |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 38-7011316-001                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1015125  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2010 TRUST                                                                                                       |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 32-6199795-001                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 35321    |
| a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2040 TRUST                                                                                                       |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 35-6941729-001                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11286162 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2055 TRUST                                                                                                       |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 35-6941728-001                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6252778  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2065 TRUST                                                                                                       |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 85-1763138-001                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2430093  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE FUND                                                                                                                  |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST                                                                                                                 |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 04-3159710-202                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10325824 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2025 TRUST                                                                                                       |                                                                                                                                                                                                                               |                                                                                                       |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                                                                                                        |                                                                                                                                                                                                                               |                                                                                                       |
| c EIN-PN 37-6495447-001                                                                                                                                                           | d Entity code C                                                                                                                                                                                                               | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9549878  |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                           |                                                                                                                                                                                                                               |                                                                                                       |
| Schedule D (Form 5500) 2025<br>v. 250312                                                                                                                                          |                                                                                                                                                                                                                               |                                                                                                       |

|                                                                                                     |                |                                     |            |
|-----------------------------------------------------------------------------------------------------|----------------|-------------------------------------|------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2005 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 61-6434302-001 | <b>d</b> Entity code                | C 34995    |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2060 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 47-1088316-001 | <b>d</b> Entity code                | C 4593763  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2015 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 35-6941654-001 | <b>d</b> Entity code                | C 551698   |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2030 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 38-7010946-001 | <b>d</b> Entity code                | C 12251344 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2045 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 32-6199848-001 | <b>d</b> Entity code                | C 10988282 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2020 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 36-7594871-001 | <b>d</b> Entity code                | C 3485460  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2035 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 36-7595013-001 | <b>d</b> Entity code                | C 14177347 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | T. ROWE PRICE RETIREMENT 2050 TRUST |            |
| <b>b</b> Name of sponsor of entity listed in (a): T. ROWE PRICE COLLECTIVE TRUSTS                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 30-6303214-001 | <b>d</b> Entity code                | C 9099021  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                | LARGE CAP GROWTH / JP MORGAN INVST  |            |
| <b>b</b> Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY                 |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     | 06-1050034-141 | <b>d</b> Entity code                | P 14003692 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                                      |                |                                     |            |
| <b>b</b> Name of sponsor of entity listed in (a):                                                   |                |                                     |            |
| <b>c</b> EIN-PN                                                                                     |                | <b>d</b> Entity code                |            |
| <b>e</b> 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**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                   |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE H</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Financial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2025</div> <div>This Form is Open to Public Inspection</div> |
|                                                                                                                                                                                                                                                                             | For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025                                                                                                                                                                                        |                                                                                                |
|                                                                                                                                                                                                                                                                             | <div>A Name of plan</div> <div>KOCH COMPANIES 401(K) PLAN</div>                                                                                                                                                                                                                   | <div>B Three-digit plan number (PN)</div> <div>001</div>                                       |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>KOCH ENTERPRISES, INC.</div>                                                                                                                                                                         | <div>D Employer Identification Number (EIN)</div> <div>35-0447300</div>                                                                                                                                                                                                           |                                                                                                |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |                       |                 |
| Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | (a) Beginning of Year | (b) End of Year |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     | 0                     | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  | 0                     | 0               |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>                  | 0                     | 0               |
| <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(3)</b>                  | 0                     | 0               |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  | 0                     | 0               |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  | 0                     | 0               |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               | 0                     | 0               |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               | 0                     | 0               |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               | 0                     | 0               |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               | 0                     | 0               |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  | 0                     | 0               |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  | 0                     | 0               |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  | 0                     | 0               |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  | 0                     | 0               |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  | 116370029             | 96077092        |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 | 23074898              | 14003692        |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 | 0                     | 0               |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 | 0                     | 0               |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(13)</b>                 | 145050644             | 90764076        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 | 0                     | 0               |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>                 | 0                     | 0               |

| <b>1d</b> Employer-related investments:                               |              | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                         | <b>1d(1)</b> | 0                     | 0               |
| (2) Employer real property .....                                      | <b>1d(2)</b> | 0                     | 0               |
| <b>1e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    | 0                     | 0               |
| <b>1f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 284495571             | 200844860       |

**Liabilities**

|                                                                            |           |   |   |
|----------------------------------------------------------------------------|-----------|---|---|
| <b>1g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 | 0 |
| <b>1h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>1i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 | 0 |
| <b>1j</b> Other liabilities .....                                          | <b>1j</b> | 0 | 0 |
| <b>1k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                            |           |           |           |
|------------------------------------------------------------|-----------|-----------|-----------|
| <b>1l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 284495571 | 200844860 |
|------------------------------------------------------------|-----------|-----------|-----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 5431892    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 11131180   |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 8043129    |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    | 0          | 24606201  |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            |           |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 0          |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 0         |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          | 3943774   |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 3943774    |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 3943774   |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          | 0         |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            |           |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          | 0         |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |               | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            | 12898293  |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            | 1620452   |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | 9635810   |
| <b>c</b> Other income .....                                                                     | <b>2c</b>     |            | 32500     |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | 52737030  |

**Expenses**

|                                                                                             |               |          |          |
|---------------------------------------------------------------------------------------------|---------------|----------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |               |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | <b>2e(1)</b>  | 48434284 |          |
| (2) To insurance carriers for the provision of benefits .....                               | <b>2e(2)</b>  | 0        |          |
| (3) Other .....                                                                             | <b>2e(3)</b>  | 0        |          |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | <b>2e(4)</b>  |          | 48434284 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | <b>2f</b>     |          | 5691     |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>     |          | 0        |
| <b>h</b> Interest expense .....                                                             | <b>2h</b>     |          | 0        |
| <b>i</b> Administrative expenses:                                                           |               |          |          |
| (1) Salaries and allowances .....                                                           | <b>2i(1)</b>  | 0        |          |
| (2) Contract administrator fees .....                                                       | <b>2i(2)</b>  | 0        |          |
| (3) Recordkeeping fees .....                                                                | <b>2i(3)</b>  | 156094   |          |
| (4) IQPA audit fees .....                                                                   | <b>2i(4)</b>  | 0        |          |
| (5) Investment advisory and investment management fees .....                                | <b>2i(5)</b>  | 152709   |          |
| (6) Bank or trust company trustee/custodial fees .....                                      | <b>2i(6)</b>  | 0        |          |
| (7) Actuarial fees .....                                                                    | <b>2i(7)</b>  | 0        |          |
| (8) Legal fees .....                                                                        | <b>2i(8)</b>  | 0        |          |
| (9) Valuation/appraisal fees .....                                                          | <b>2i(9)</b>  | 0        |          |
| (10) Other trustee fees and expenses .....                                                  | <b>2i(10)</b> | 0        |          |
| (11) Other expenses .....                                                                   | <b>2i(11)</b> | 1500     |          |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | <b>2i(12)</b> |          | 310303   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>     |          | 48750278 |

**Net Income and Reconciliation**

|                                                                               |              |  |          |
|-------------------------------------------------------------------------------|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 3986752  |
| <b>l</b> Transfers of assets:                                                 |              |  |          |
| (1) To this plan .....                                                        | <b>2l(1)</b> |  |          |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  | 87637463 |

**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: **HARDING SHYMANSKI & CO**

(2) EIN: **35-1346211**

**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  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)                 |                                     | <input checked="" type="checkbox"/> |         |
| <b>b</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.) |                                     | <input checked="" type="checkbox"/> |         |
| <b>c</b> 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.)                                                                                                                             |                                     | <input checked="" type="checkbox"/> |         |
| <b>d</b> 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.)                                                                                                                  |                                     | <input checked="" type="checkbox"/> |         |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> |                                     | 5000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                                                                                                          |                                     | <input checked="" type="checkbox"/> |         |
| <b>g</b> 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?                                                                                                                                       |                                     | <input checked="" type="checkbox"/> |         |
| <b>h</b> 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?                                                                                                                             |                                     | <input checked="" type="checkbox"/> |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                                                                                                   | <input checked="" type="checkbox"/> |                                     |         |
| <b>j</b> 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.)                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                                                                                                              |                                     | <input checked="" type="checkbox"/> |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                                                                                                               |                                     | <input checked="" type="checkbox"/> |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>n</b> 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.)

| <b>5b(1)</b> Name of plan(s)              | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> PN(s) |
|-------------------------------------------|---------------------|--------------------|
| GIBBS DIE CASTING CORPORATION 401(K) PLAN | 61-0660762          | 001                |
|                                           |                     |                    |
|                                           |                     |                    |
|                                           |                     |                    |

**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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                            | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2025</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>KOCH COMPANIES 401(K) PLAN                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>KOCH ENTERPRISES, INC.                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>35-0447300                                            |
| Part I                                                                                                                                                                                                                                                                                                                                                     | Distributions                                                                                                                                                                                                                                                                                    |                                                                                                 |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  | 1 0                                                                                             |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 84-1455663                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  | 3                                                                                               |
| Part II                                                                                                                                                                                                                                                                                                                                                    | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                           |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  | 6a                                                                                              |
| b Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  | 6b                                                                                              |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  | 6c                                                                                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Part III                                                                                                                                                                                                                                                                                                                                                   | Amendments                                                                                                                                                                                                                                                                                       |                                                                                                 |
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No          |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Part IV                                                                                                                                                                                                                                                                                                                                                    | ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.                                                                                                                                                       |                                                                                                 |
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2025 v. 250312                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

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

**a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

**14a**

**b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14b**

**c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14c**

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

**a** The corresponding number for the plan year immediately preceding the current plan year.....

**15a**

**b** The corresponding number for the second preceding plan year.....

**15b**

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

**a** Enter the number of employers who withdrew during the preceding plan year.....

**16a**

**b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

**16b**

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

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

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

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

**a** Enter the percentage of plan assets held as:

Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%

High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

## **Part VII IRS Compliance Questions**

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

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

***KOCH COMPANIES 401(k) PLAN***

***Financial Report***

***December 31, 2025***

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## INDEPENDENT AUDITOR'S REPORT



**HARDING, SHYMANSKI  
& COMPANY, P.S.C.**

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and Consultants

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Trustee, Plan Administrator, and Participants  
Koch Companies 401(k) Plan

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

We have performed audits of the financial statements of the Koch Companies 401(k) Plan (Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### ***Opinion***

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

## ***INDEPENDENT AUDITOR'S REPORT (CONTINUED)***



### ***Opinion (Continued)***

- The information in the financial statements referred to on the previous page related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

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

## ***INDEPENDENT AUDITOR'S REPORT (CONTINUED)***



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

## ***INDEPENDENT AUDITOR'S REPORT (CONTINUED)***



### ***Auditor's Responsibilities for the Audit of the Financial Statements (Continued)***

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

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

### ***Other Matter***

#### ***Supplemental Schedule Required by ERISA***

The supplemental schedule of assets (held at end of year) as of December 31, 2025 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion,

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**



***Other Matter (Continued)***

***Supplemental Schedule Required by ERISA (Continued)***

- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Wardig, Szymanski & Company, P.S.C.*

Evansville, Indiana  
August 10, 2026

# ***KOCH COMPANIES 401(k) PLAN***

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2025 and 2024

|                                   | 2025                         | 2024                         |
|-----------------------------------|------------------------------|------------------------------|
| <hr/>                             |                              |                              |
| <b>ASSETS</b>                     |                              |                              |
| Investments at fair value         | <u>\$ 200,844,860</u>        | <u>\$ 284,495,569</u>        |
| Net assets available for benefits | <u><u>\$ 200,844,860</u></u> | <u><u>\$ 284,495,569</u></u> |

See accompanying notes to financial statements.

## ***KOCH COMPANIES 401(k) PLAN***

### STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2025

---

#### Additions

##### Investment income:

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 23,679,972    |
| Interest and dividends                        | <u>4,427,578</u> |

28,107,550

##### Other income:

|              |               |
|--------------|---------------|
| Other income | <u>23,279</u> |
|--------------|---------------|

##### Contributions:

|              |                  |
|--------------|------------------|
| Employer     | 5,431,892        |
| Participants | 11,131,180       |
| Rollovers    | <u>8,043,129</u> |

24,606,201

|                 |                   |
|-----------------|-------------------|
| Total additions | <u>52,737,030</u> |
|-----------------|-------------------|

#### Deductions

|                               |                |
|-------------------------------|----------------|
| Benefits paid to participants | 48,439,975     |
| Administrative expenses       | <u>310,301</u> |

48,750,276

|                  |                   |
|------------------|-------------------|
| Total deductions | <u>48,750,276</u> |
|------------------|-------------------|

|              |           |
|--------------|-----------|
| Net increase | 3,986,754 |
|--------------|-----------|

|                                            |              |
|--------------------------------------------|--------------|
| Transfer to Gibbs 401(k) Plan (see Note 6) | (87,637,463) |
|--------------------------------------------|--------------|

#### Net assets available for benefits:

|                   |                    |
|-------------------|--------------------|
| Beginning of year | <u>284,495,569</u> |
|-------------------|--------------------|

|             |                              |
|-------------|------------------------------|
| End of year | <u><u>\$ 200,844,860</u></u> |
|-------------|------------------------------|

See accompanying notes to financial statements.

## ***KOCH COMPANIES 401(k) PLAN***

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

---

#### ***Note 1 - Plan Description***

The following description of the Koch Companies 401(k) Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

##### *General*

The Plan is a defined contribution plan covering all eligible employees of Amprod LLC, Audubon Metals LLC, Audubon Metals Texas LLC, Brake Supply Company, Inc., Gibbs Die Casting Corporation (through February 28, 2025, see Note 6), Koch Air, LLC, Koch Enterprises, Inc., George Koch Sons, LLC, South Western Communications, Inc., and Standard Air and Lite Corporation (effective February 4, 2025) (collectively referred to as Company). An employee becomes eligible upon one month of service (30 days) and is 18 years of age or older. The Plan is subject to the provisions of ERISA. The Retirement Plan Committee is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's Board of Directors.

##### *Contributions*

Each year, participants may contribute up to 100 percent of annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at five percent of eligible compensation and their contributions invested in T. Rowe Price Retirement Target funds based on the participant's expected retirement date until changed by the participant. The Plan includes an auto escalation clause which increases the deferral rate of auto enrolled participants by one percent each year until the deferral rate reaches eight percent or the participant makes a different election. The Company contributes a discretionary Safe Harbor matching contribution equal to 100 percent of the participant's voluntary contribution up to three percent and 50 percent up to five percent, not to exceed four percent of the participant's Plan compensation. The matching Company contribution is invested directly in the participants' investment election. Additional non-elective contributions may be contributed at the option of the Company's Board of Directors. During the year ended December 31, 2025, the Company did not elect to make a non-elective contribution to the Plan. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

## **KOCH COMPANIES 401(k) PLAN**

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

---

#### ***Note 1 - Plan Description (Continued)***

##### *Participant Accounts*

Each participant's account is credited with the participant's contributions and Company's Safe Harbor matching contributions, as well as allocations of the Company's non-elective contributions, if any, and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

##### *Vesting*

Participants are vested immediately in their contributions and Safe Harbor matching contributions, plus actual earnings thereon. Vesting in the Company's non-elective contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service.

##### *Payment of Benefits*

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a period of time not to exceed the participant's assumed life expectancy. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. They may also delay taking a distribution until it is considered mandatory by law. Participants may request a hardship withdrawal of a portion of their account attributable to participant deferrals. Any hardship withdrawal is limited to the amount needed to meet the financial need. Participants who are victims of domestic abuse may request penalty-free distributions.

##### *Forfeited Accounts*

At December 31, 2025 and 2024, forfeited nonvested accounts totaled \$3,506 and \$4,880, respectively. These forfeitures are related to the former separate Company plans and these accounts are used to reduce future employer contributions or to pay operating expenses of the Plan. In 2025 and 2024, there were no forfeited nonvested accounts relating to the combined Plan as all new participants are 100 percent vested in participant and employer Safe Harbor contributions upon entry into the Plan. The existing balances from the former plans are still tracked on the former plans' vesting schedules. Forfeitures utilized during the year ended December 31, 2025 totaled \$9,439.

## ***KOCH COMPANIES 401(k) PLAN***

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

---

#### ***Note 2 - Significant Accounting Policies***

##### *Basis of Accounting*

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

##### *Use of Estimates*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

##### *Investment Valuation and Income Recognition*

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Retirement Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and Trustee. See Note 4 for discussion of fair value measurements.

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

##### *Payment of Benefits*

Benefits are recorded when paid.

##### *Expenses*

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to recordkeeping and investment management are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

## **KOCH COMPANIES 401(k) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2025 and 2024

---

#### ***Note 3 - Summary of Financial Data Certified by the Trustee***

The following is a summary of the Plan's financial information as of December 31, 2025 and 2024, and for the year ended December 31, 2025, included throughout the Plan's financial statements and the supplemental schedule, that was prepared by or derived from information provided by Empower Trust Company, LLC, the Trustee of the Plan. The Plan administrator has obtained certifications from the Trustee that the following assets are complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and the supplemental schedule related to the following:

| <u>Net Assets Available for Benefits Held by Trustee</u>         | <u>2025</u>           | <u>2024</u>           |
|------------------------------------------------------------------|-----------------------|-----------------------|
| Investments at fair value                                        | <u>\$ 200,844,860</u> | <u>\$ 284,495,569</u> |
| <u>Statement of Changes in Net Assets Available for Benefits</u> |                       |                       |
| Investment income                                                |                       |                       |
| Net appreciation in fair value of investments                    | \$ 23,679,972         |                       |
| Interest and dividends                                           | <u>4,427,578</u>      |                       |
|                                                                  | 28,107,550            |                       |
| Other income                                                     | <u>23,279</u>         |                       |
|                                                                  | <u>\$ 28,130,829</u>  |                       |

#### ***Note 4 - Fair Value Measurements***

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the Financial Accounting Standards Board ASC 820 are described as follows:

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

## **KOCH COMPANIES 401(k) PLAN**

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

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#### ***Note 4 - Fair Value Measurements (Continued)***

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

The asset'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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

*Mutual funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

## **KOCH COMPANIES 401(k) PLAN**

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

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#### ***Note 4 - Fair Value Measurements (Continued)***

*Collective trust funds:* The Plan contains both a stable value collective trust fund and target date collective trust funds. The Putnam Stable Value Fund is a collective trust fund valued at the NAV of units of a common collective trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly manner.

The T. Rowe Price target date funds and T. Rowe Price Retirement Balanced Trust are common collective trust funds that provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. Under unusual circumstances, redemptions may be suspended should the withdrawal cause a material adverse impact on other participating plans. Fair values for the investments within the index fund are based on quoted prices in active markets and securities valued using either observable inputs or quotations from inactive markets. The Plan is permitted to redeem investment units at NAV on the measurement date.

*Variable annuity:* Valued daily by the annuity provider. Variable annuities are initially priced by taking the quoted price obtained for the underlying mutual fund and then adjusted to apply the expense factor disclosed in the annuity contract. The formula-calculated unit value is then compared to an accounting-driven unit value the following morning. The accounting unit value is determined in a manner similar to a mutual fund NAV calculation: dividing the net assets by the number of units outstanding. Any discrepancies between the two unit values are resolved to ensure the recordkeeping system reflects the accurate value for the day.

# KOCH COMPANIES 401(k) PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

### Note 4 - Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

|                                            | Assets at Fair Value as of December 31, 2025 |                      |             |                       |
|--------------------------------------------|----------------------------------------------|----------------------|-------------|-----------------------|
|                                            | Level 1                                      | Level 2              | Level 3     | Total                 |
| Mutual funds                               | \$ 90,764,076                                | \$ 0                 | \$ 0        | \$ 90,764,076         |
| Variable annuity                           | 0                                            | 14,003,692           | 0           | 14,003,692            |
| Total assets in fair value hierarchy       | <u>\$ 90,764,076</u>                         | <u>\$ 14,003,692</u> | <u>\$ 0</u> | 104,767,768           |
| Investments measured at NAV <sup>(a)</sup> |                                              |                      |             | <u>96,077,092</u>     |
| Investments at fair value                  |                                              |                      |             | <u>\$ 200,844,860</u> |

|                                            | Assets at Fair Value as of December 31, 2024 |                      |             |                       |
|--------------------------------------------|----------------------------------------------|----------------------|-------------|-----------------------|
|                                            | Level 1                                      | Level 2              | Level 3     | Total                 |
| Mutual funds                               | \$ 145,050,644                               | \$ 0                 | \$ 0        | \$ 145,050,644        |
| Variable annuity                           | 0                                            | 23,074,898           | 0           | 23,074,898            |
| Total assets in fair value hierarchy       | <u>\$ 145,050,644</u>                        | <u>\$ 23,074,898</u> | <u>\$ 0</u> | 168,125,542           |
| Investments measured at NAV <sup>(a)</sup> |                                              |                      |             | <u>116,370,027</u>    |
| Investments at fair value                  |                                              |                      |             | <u>\$ 284,495,569</u> |

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

## **KOCH COMPANIES 401(k) PLAN**

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

#### ***Note 4 - Fair Value Measurements (Continued)***

##### *Investments Measured Using the NAV per Share Practical Expedient*

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2025 and 2024. There are no participant restrictions for these investments; the redemption notice period is applicable only to the Plan.

| <u>Investment</u>      | <u>2025<br/>Fair Value</u> | <u>2025 Unfunded<br/>Commitments</u> | <u>Redemption<br/>Frequency</u> | <u>Redemption<br/>Notice<br/>Period</u> |
|------------------------|----------------------------|--------------------------------------|---------------------------------|-----------------------------------------|
| Collective trust funds | <u>\$ 96,077,092</u>       | <u>\$ 0</u>                          | Daily                           | None                                    |

| <u>Investment</u>      | <u>2024<br/>Fair Value</u> | <u>2024 Unfunded<br/>Commitments</u> | <u>Redemption<br/>Frequency</u> | <u>Redemption<br/>Notice<br/>Period</u> |
|------------------------|----------------------------|--------------------------------------|---------------------------------|-----------------------------------------|
| Collective trust funds | <u>\$ 116,370,027</u>      | <u>\$ 0</u>                          | Daily                           | None                                    |

#### ***Note 5 - Rollover Contributions***

On January 15, 2025, Koch Enterprises, Inc. acquired Standard Air and Lite Corporation and approved an amendment to terminate the Standard Air & Lite Employee Stock Ownership Plan and Standard Air & Lite Profit Sharing Plan effective January 15, 2025. All participants in the Standard Air & Lite Employee Stock Ownership Plan and Standard Air & Lite Profit Sharing Plan became 100 percent vested in that plan upon termination and were provided the option to have their account balance rolled into any qualified plan (including the Plan) or IRA, or receive a lump-sum distribution. An aggregate of \$5,903,714 was rolled into the Plan during the year ended December 31, 2025, and is included in rollovers on the statement of changes in net assets available for benefits.

#### ***Note 6 - Transfer of Assets***

On February 28, 2025, the Plan was amended to remove Gibbs Die Casting Corporation as a participating employer in the Plan. Assets were transferred into the Gibbs 401(k) Plan. The transferred net assets have been recognized in the accounts of the Gibbs 401(k) Plan as of March 5, 2025, at their balances as previously carried in the accounts of the Koch Companies 401(k) Plan. The amount of transferred net assets was \$87,637,463.

## ***KOCH COMPANIES 401(k) PLAN***

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2025 and 2024

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#### ***Note 7 - Related Party Transactions and Party-in-Interest Transactions***

Empower Trust Company, LLC is the Trustee as defined by the Plan and; therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment. The Plan also has additional service providers that are considered parties-in-interest. Fees paid to service providers for the year ended December 31, 2025 were \$310,301. The Company pays directly any other fees related to the Plan's operations.

#### ***Note 8 - Plan Termination***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their non-elective employer contributions.

#### ***Note 9 - Tax Status***

The Plan adopted a non-standardized pre-approved profit sharing plan with cash or deferred arrangement sponsored by Empower Retirement LLC. The plan has received an opinion letter from the IRS as to the plan's qualified status. The Plan Sponsor can rely on the qualified status to the extent the Plan Document does not deviate from the IRS pre-approved provisions. The Plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code and; therefore, believes that the Plan is qualified and the related trust is tax-exempt.

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

#### ***Note 10 - Risks and Uncertainties***

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

## ***KOCH COMPANIES 401(k) PLAN***

### NOTES TO FINANCIAL STATEMENTS

December 31, 2025 and 2024

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#### ***Note 11 - Plan Amendments***

Effective February 4, 2025, the Plan was amended to add Standard Air and Lite Corporation as a participating employer in the Plan with prior service being credited for vesting purposes.

Effective February 28, 2025, the Plan was amended to remove Gibbs Die Casting Corporation as a participating employer in the Plan.

#### ***Note 12 - Subsequent Events***

The Plan has evaluated subsequent events through August 10, 2026, the date the financial statements were available to be issued.

***--- SUPPLEMENTAL SCHEDULE ---***

**KOCH COMPANIES 401(k) PLAN**

PLAN SPONSOR: KOCH ENTERPRISES, INC.

PLAN SPONSOR EIN: 35-0447300

PLAN NUMBER: 001

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

December 31, 2025

| (a)                                                     | (b) | (c)                                                                                                     | (d)  | (e)                |
|---------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------|------|--------------------|
|                                                         |     | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost | Current value      |
| Identity of issuer, borrower, lessor, or similar party  |     |                                                                                                         |      |                    |
| <b>Investments at Fair Value</b>                        |     |                                                                                                         |      |                    |
| Blackrock High Yield Bond Portfolio K                   |     | Mutual fund                                                                                             | \$   | 790,590            |
| Dodge & Cox Stock Fund - I                              |     | Mutual fund                                                                                             |      | 9,463,559          |
| DWS REEF Real Estate Securities R6                      |     | Mutual fund                                                                                             |      | 579,788            |
| Fidelity Emerging Markets Index                         |     | Mutual fund                                                                                             |      | 1,305,959          |
| Fidelity 500 Index                                      |     | Mutual fund                                                                                             |      | 11,321,004         |
| George Putnam Balanced R6                               |     | Mutual fund                                                                                             |      | 6,917,935          |
| Janus Henderson Balanced N                              |     | Mutual fund                                                                                             |      | 1,903,799          |
| MFS International Intrinsic Value R6                    |     | Mutual fund                                                                                             |      | 7,549,480          |
| Nomura Diversified Income R6                            |     | Mutual fund                                                                                             |      | 3,357,634          |
| PIMCO Int Bond (USD-Hedged) I-2                         |     | Mutual fund                                                                                             |      | 566,577            |
| Putnam Dynamic Asset Allocation GR R6                   |     | Mutual fund                                                                                             |      | 5,463,007          |
| T. Rowe Price Small-Cap Stock I                         |     | Mutual fund                                                                                             |      | 8,116,252          |
| Vanguard Russell 1000 Growth Index I                    |     | Mutual fund                                                                                             |      | 18,345,233         |
| Vanguard S&P Mid-Cap 400 Index I                        |     | Mutual fund                                                                                             |      | 6,209,677          |
| Vanguard Total Bond Market Index Admiral                |     | Mutual fund                                                                                             |      | 2,579,531          |
| Vanguard Total Intl Stock Index Admiral                 |     | Mutual fund                                                                                             |      | 2,578,519          |
| Vanguard Total Stock Mrk Index - Admiral                |     | Mutual fund                                                                                             |      | 3,715,532          |
| Large Cap Growth / JPMorgan                             |     | Variable annuity                                                                                        |      | 14,003,692         |
|                                                         |     |                                                                                                         |      | <u>104,767,768</u> |
| <b>Investments at Fair Value as Quoted by the Trust</b> |     |                                                                                                         |      |                    |
| Putnam Stable Value Fund                                |     | Collective trust fund                                                                                   |      | 10,325,824         |
| T. Rowe Price Retirement 2005 Trust A                   |     | Collective trust fund                                                                                   |      | 34,995             |
| T. Rowe Price Retirement 2010 Trust A                   |     | Collective trust fund                                                                                   |      | 35,321             |
| T. Rowe Price Retirement 2015 Trust A                   |     | Collective trust fund                                                                                   |      | 551,698            |
| T. Rowe Price Retirement 2020 Trust A                   |     | Collective trust fund                                                                                   |      | 3,485,460          |
| T. Rowe Price Retirement 2025 Trust A                   |     | Collective trust fund                                                                                   |      | 9,549,879          |
| T. Rowe Price Retirement 2030 Trust A                   |     | Collective trust fund                                                                                   |      | 12,251,344         |
| T. Rowe Price Retirement 2035 Trust A                   |     | Collective trust fund                                                                                   |      | 14,177,347         |
| T. Rowe Price Retirement 2040 Trust A                   |     | Collective trust fund                                                                                   |      | 11,286,162         |
| T. Rowe Price Retirement 2045 Trust A                   |     | Collective trust fund                                                                                   |      | 10,988,282         |
| T. Rowe Price Retirement 2050 Trust A                   |     | Collective trust fund                                                                                   |      | 9,099,021          |
| T. Rowe Price Retirement 2055 Trust A                   |     | Collective trust fund                                                                                   |      | 6,252,778          |
| T. Rowe Price Retirement 2060 Trust A                   |     | Collective trust fund                                                                                   |      | 4,593,763          |
| T. Rowe Price Retirement 2065 Trust A                   |     | Collective trust fund                                                                                   |      | 2,430,093          |
| T. Rowe Price Retirement Balanced Trust A               |     | Collective trust fund                                                                                   |      | 1,015,125          |
|                                                         |     |                                                                                                         |      | <u>96,077,092</u>  |
| Total investments                                       |     |                                                                                                         | \$   | <u>200,844,860</u> |

Cost information (Column (d)) not required due to the Plan being participant-directed.

See independent auditor's report.

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)****Koch Companies 401(k) Plan****01-JAN-25 to 31-DEC-25****10-JAN-26 12:08:08**

| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS        | CURRENT VALUE         |
|-------------------|---------------|---------------|-----------------------|-----------------------|
| 1PAEEX            |               |               | 4,524,184.00          | 5,463,006.60          |
| 1TRPRBA           |               |               | 849,172.81            | 1,015,124.73          |
| 1TRPR65           |               |               | 1,931,876.78          | 2,430,093.09          |
| 1TR05AT           |               |               | 29,207.81             | 34,995.32             |
| 1TR10AT           |               |               | 28,348.30             | 35,320.74             |
| 1TR15AT           |               |               | 408,878.09            | 551,697.74            |
| 1TR20AT           |               |               | 2,651,742.72          | 3,485,459.68          |
| 1TR25AT           |               |               | 7,410,831.81          | 9,549,878.50          |
| 1TR30AT           |               |               | 9,684,152.61          | 12,251,344.30         |
| 1TR35AT           |               |               | 10,341,105.13         | 14,177,347.22         |
| 1TR40AT           |               |               | 8,114,550.41          | 11,286,161.89         |
| 1TR45AT           |               |               | 7,811,194.64          | 10,988,281.79         |
| 1TR50AT           |               |               | 6,446,283.97          | 9,099,020.99          |
| 1TR55AT           |               |               | 4,605,989.90          | 6,252,777.90          |
| 1TRPR60           |               |               | 3,471,286.84          | 4,593,763.15          |
| 1FPADX            |               |               | 1,041,440.80          | 1,305,959.18          |
| 1MINJX            |               |               | 7,490,894.98          | 7,549,479.86          |
| 1VTIAX            |               |               | 2,119,595.06          | 2,578,518.63          |
| 1RRRZX            |               |               | 573,345.88            | 579,788.49            |
| 1OTHX             |               |               | 8,366,266.84          | 8,116,251.58          |
| 1VSPMX            |               |               | 5,722,295.73          | 6,209,676.84          |
| 1DC-SF            |               |               | 7,609,475.06          | 9,463,558.86          |
| 1FXAIX            |               |               | 9,297,395.45          | 11,321,003.70         |
| 1VTSAX            |               |               | 2,880,784.50          | 3,715,531.68          |
| 1VRGWX            |               |               | 10,490,455.72         | 18,345,232.85         |
| 1M0080A           |               |               | 10,841,441.56         | 14,003,691.75         |
| 1PGEJX            |               |               | 5,539,005.14          | 6,917,935.23          |
| 1JABNX            |               |               | 1,541,865.98          | 1,903,799.08          |
| 1BRHYX            |               |               | 788,684.74            | 790,589.61            |
| 1DPZRX            |               |               | 3,652,076.93          | 3,357,633.93          |
| 1PFBPX            |               |               | 576,247.29            | 566,577.03            |
| 1VBTLX            |               |               | 2,550,642.87          | 2,579,531.16          |
| 1PCSV15           |               |               | 10,079,743.90         | 10,079,884.55         |
|                   |               |               | <b>159,470,464.25</b> | <b>200,598,917.65</b> |
| PARTICIPANT LOANS | VARIOUS       | 6.250-10.250  | 0.00                  | 0.00                  |
| FORFEITURES       |               |               | 245,939.39            | 245,939.39            |

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)****Koch Companies 401(k) Plan****01-JAN-25 to 31-DEC-25****10-JAN-26 12:08:08**

| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|-------------------|---------------|---------------|----------------|---------------|
|-------------------|---------------|---------------|----------------|---------------|

## LEGEND

## INVESTMENT OPTION:

1PAEEX Putnam Dynamic Asset Allocation Gr R6  
 1TRPR65 T. Rowe Price Retirement 2065 Trust A  
 1TR10AT T. Rowe Price Retirement 2010 Trust A  
 1TR20AT T. Rowe Price Retirement 2020 Trust A  
 1TR30AT T. Rowe Price Retirement 2030 Trust A  
 1TR40AT T. Rowe Price Retirement 2040 Trust A  
 1TR50AT T. Rowe Price Retirement 2050 Trust A  
 1TRPR60 T. Rowe Price Retirement 2060 Trust A  
 1MINJX MFS International Intrinsic Value R6  
 1RRRZX DWS Reef Real Estate Securities R6  
 1VSPMX Vanguard S&P Mid-Cap 400 Index I  
 1FXAIX Fidelity 500 Index  
 1VRGWX Vanguard Russell 1000 Growth Index I  
 1PGEJX George Putnam Balanced R6  
 1BRHYX BlackRock High Yield Portfolio K  
 1PFBPX PIMCO Int Bond (USD-Hedged) I-2  
 1PCSV15 Putnam Stable Value Fund

1TRPRBA T. Rowe Price Retirement Balanced Trst A  
 1TR05AT T. Rowe Price Retirement 2005 Trust A  
 1TR15AT T. Rowe Price Retirement 2015 Trust A  
 1TR25AT T. Rowe Price Retirement 2025 Trust A  
 1TR35AT T. Rowe Price Retirement 2035 Trust A  
 1TR45AT T. Rowe Price Retirement 2045 Trust A  
 1TR55AT T. Rowe Price Retirement 2055 Trust A  
 1FPADX Fidelity Emerging Markets Index  
 1VTIAX Vanguard Total Intl Stock Index Admiral  
 1OTIIX T. Rowe Price Small-Cap Stock I  
 1DC-SF Dodge & Cox Stock Fund - I  
 1VTSAX Vanguard Total Stock Mrk Index - Admiral  
 1M0080A Large Cap Growth / JP Morgan Invst Mgmt  
 1JABNX Janus Henderson Balanced N  
 1DPZRX Nomura Diversified Income R6  
 1VBTLX Vanguard Total Bond Market Index Admiral

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year