Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

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:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
HOPE GAS PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1972

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
HOPE GAS, INC.

781 CHESTNUT RIDGE ROAD
MORGANTOWN, WV 26505

2b Employer Identification Number (EIN)
55-0196830

2c Plan Sponsor's telephone number
304-566-2959

2d Business code (see instructions)
221210

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	JOHN GRECO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	646
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	363
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	406
b	Retired or separated participants receiving benefits	**6b**	234
c	Other retired or separated participants entitled to future benefits	**6c**	30
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	670
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	31
f	Total. Add lines **6d** and **6e**.	**6f**	701
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 1C 3H 1E

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

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

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

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

A Name of plan
HOPE GAS PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
HOPE GAS, INC.

D Employer Identification Number (EIN)
55-0196830

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	207401983
b Actuarial value	**2b**	205552739

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	260	41825779	41825779
b For terminated vested participants	32	894656	894656
c For active participants	363	20967767	23631477
d Total	655	63688202	66351912

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

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.39 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	1966394
b Expected plan-related expenses	**6b**	239000
c Target normal cost	**6c**	2205394

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

09/18/2026
Date

MICHAEL J. THOMAS
Type or print name of actuary

26-05799
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

404-224-5000
Telephone number (including area code)

PO BOX 674401
HOUSTON, TX 77267
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	384886	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	384886	0
10	Interest on line 9 using prior year's actual return of 5.66 %	21785	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.21 %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	406671	0

Part III Funding Percentages

14	Funding target attainment percentage	14	309.17 %
15	Adjusted funding target attainment percentage	15	309.79 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	337.54 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:	1st segment: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	2205394
b Excess assets, if applicable, but not greater than line 31a	**31b**	2205394

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____)_and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

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

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
HOPE GAS PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HOPE GAS, INC.

D Employer Identification Number (EIN)
55-0196830

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50 52 62 68	NONE	78691	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

BAKER TILLY US, LLC

39-0859910

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	40602	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STATE STREET RESEARCH & MANAGEMENT

13-3142135

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	12349	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

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
HOPE GAS PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HOPE GAS, INC.

D Employer Identification Number (EIN)
55-0196830

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

a Name of MTIA, CCT, PSA, or 103-12 IE: CF SSGA INTERMED US GOVT BOND INDEX

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-0025081-144	C	25149599

a Name of MTIA, CCT, PSA, or 103-12 IE: CF SSGA LONG US GOVT BOND INDEX NL

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-0025081-142	C	51357079

a Name of MTIA, CCT, PSA, or 103-12 IE: CF WTW GT DIVERSIFIED CREDIT FD

b Name of sponsor of entity listed in (a): TOWERS WATSON INVESTMENT SERVICES, INC.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
82-6695738-001	C	49785621

a Name of MTIA, CCT, PSA, or 103-12 IE: CF WTW GT DIVERSIFIED EQUITY FD

b Name of sponsor of entity listed in (a): TOWERS WATSON INVESTMENT SERVICES, INC.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
82-6695738-002	C	60815934

a Name of MTIA, CCT, PSA, or 103-12 IE: NT COLLECT GOVT SHORT TERM INVT FD

b Name of sponsor of entity listed in (a): NORTHERN TRUST INVESTMENTS, INC.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-068	C	2855013

a Name of MTIA, CCT, PSA, or 103-12 IE: WTW REAL ASSETS FUND LP

b Name of sponsor of entity listed in (a): TOWERS WATSON INVESTMENT SERVICES, INC.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
82-6695738-005	C	40978361

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

a Plan name

b Name of plan sponsor | **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 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 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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

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
HOPE GAS PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HOPE GAS, INC.

D Employer Identification Number (EIN)
55-0196830

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	9231	9174
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	212259594	230941607
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	212268825	230950781
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	212268825	230950781

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	6201237	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		6201237

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		16754905
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		22956142
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4074068	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		4074068
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	40602	
(5) Investment advisory and investment management fees	2i(5)	12349	
(6) Bank or trust company trustee/custodial fees	2i(6)	78691	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	68476	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		200118
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4274186
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		18681956
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] 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) [X] 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: BAKER TILLY US, LLP **(2)** EIN: 30-1413443

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 582179.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

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
HOPE GAS PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
HOPE GAS, INC.

D Employer Identification Number (EIN)
55-0196830

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-1561860

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** 4

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

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

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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 ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

781 Chestnut Ridge Road,
Morgantown, WV 26505
hopegas.com

Hope Gas

October 15, 2026

To whom it may concern,

We have engaged Baker Tilley US, LLC to perform the independent audit of the Hope Gas Pension Plan for the year ending December 31, 2025. The audit is currently in process and the 5500 will be amended upon completion and issuance of the independent audit report.

Sincerely,

Nicole Herbert
Controller

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a
Schedule of Active Participant Data as of January 1, 2025

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	7	8	0	0	0	0	0	0	0	0	15
25-29	6	13	10	0	0	0	0	0	0	0	29
30-34	7	19	17	6	0	0	0	0	0	0	49
35-39	8	13	21	11	8	0	0	0	0	0	61
40-44	2	12	22	8	20	4	1	0	0	0	69
45-49	2	6	12	13	14	3	0	0	0	0	50
50-54	1	4	7	7	7	6	0	1	0	0	33
55-59	1	3	3	5	12	5	1	0	0	0	30
60-64	0	1	3	3	7	6	1	0	0	0	21
65-69	1	1	1	1	1	1	0	0	0	0	6
70 & over	0	0	0	0	0	0	0	0	0	0	0
Total	35	80	96	54	69	25	3	1	0	0	363

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

Plan Name: Hope Gas Pension Plan
EIN / PN: 55-0196830 / 002
Plan Sponsor: Hope Gas, Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month: September
- Interest rate basis: 3-Segment Rates

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
• First segment rate	5.07%	5.07%
• Second segment rate	5.31%	5.33%
• Third segment rate	5.50%	5.36%
• Effective interest rate	5.39%	5.33%

Annual rates of increase

- Compensation: Compensation increases by service and calendar year are shown below.

Years of Service	2025 to 2026	2026 to 2027	2027+
0-4	10.89%	9.54%	9.90%
5-9	7.05%	5.75%	6.10%
10-14	4.73%	3.46%	3.80%
15-19	4.13%	2.86%	3.20%
20-24	4.13%	2.86%	3.20%
25-29	3.82%	2.56%	2.90%
30-34	3.72%	2.47%	2.80%
35 and up	3.62%	2.37%	2.70%

- Future Social Security wage bases: 3.50%
- Statutory limits on compensation: 2.50%
- Cash balance interest crediting rate: 4.50%

Plan-related expenses: Estimated as prior year administrative expenses paid, adjusted for current year PBGC premiums. The amount included this year for plan-related expenses is $239,000.

Plan Name: Hope Gas Pension Plan
EIN / PN: 55-0196830 / 002
Plan Sponsor: Hope Gas, Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Demographic Assumptions

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees

It was assumed there will be no new or rehired participants.

Mortality

- Healthy

Separate rates for non-annuitants and annuitants based on Pri-2012 "Employees" and "Healthy Annuitants" (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

- Disabled

Same as Healthy mortality

- **Termination**

Representative Rates

Gas Union Participants		
Attained Age	**Service < 3 Years**	**Service >= 3 Years**
25	5.3%	3.3%
30	4.8%	2.8%
35	4.2%	2.2%
40	3.7%	1.7%
45	3.1%	1.1%
50	3.1%	1.1%
55 and over	3.1%	1.1%

Preretirement termination benefits are assumed to commence at age 65.

SCHEDULE SB ATTACHMENTS

Disability

Rates of disablement are assumed to equal 30% of female rates from the 1987 GLTD Incidence Table for 6-month elimination periods.

Retirement

Age	Service <30 years	Service >=30 years
55	4.0%	4.0%
56	4.0%	4.0%
57	4.0%	4.0%
58	4.0%	25.0%
59	6.0%	20.0%
60	13.0%	23.0%
61	14.0%	23.0%
62	20.0%	26.0%
63	18.0%	30.0%
64	12.0%	20.0%
65 - 69	35.0%	35.0%
70 and over	100.0%	100.0%

Benefit commencement date:

- Preretirement death benefit
  - Cash Balance: Upon Death
  - Old Plan and New Plan: The later of the date of death or the date the participant would have attained age 65
- Deferred vested benefit
  - Cash Balance: 65% upon termination; 35% normal retirement date (age 62)
  - Old Plan and New Plan: Normal Retirement Date
- Disability benefit
  - Cash Balance: Upon Disablement
  - Old Plan and New Plan: Normal Retirement Date
- Retirement benefit
  - Cash Balance: Upon retirement
  - Old Plan and New Plan: Upon Termination

SCHEDULE SB ATTACHMENTS

Form of payment	For all benefits other than the SRA and the Cash Balance formula benefits: 50% of participants are assumed to elect a single life annuity and 50% of participants are assumed to elect a 100% joint and survivor annuity. No lump sum option is available for traditional annuity benefit and no lump sum conversion assumption is assumed. For SRA and Cash Balance formula benefits: 65% are assumed to elect to take a full lump sum payment immediately upon separation of employment; with 35% of participants assumed to defer election of full lump sum to age 62 (or to take the lump sum immediately, if they are at least 62 when they separate employment).
Percent married	It is assumed that 75% of active male participants and 50% of active female participants are married to an eligible spouse.
Spouse age	Wife 2 years younger than husband
Covered pay	Compensation assumed paid in the current year beginning on the valuation date is the current annual rate of pay
At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the 100% Joint and Survivor form of payment for the Final Average Pay benefits and lump sum form of payment for the Cash Balance benefits.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.

SCHEDULE SB ATTACHMENTS

Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets [for determining minimum required contributions]	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued based on discussions with Hope Gas, Inc. regarding the likelihood that these benefits will be paid. WTW has reviewed the plan provisions with Hope Gas, Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor, through its third-party administrator Alight Solutions, furnished participant data as of January 1, 2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

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

Plan Name	Hope Gas Pension Plan
Plan Sponsor EIN	55-0196830
ERISA Plan #	**00**2
Plan Year Ending	December 31, 2025

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

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

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

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

A Name of plan
HOPE GAS PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
HOPE GAS, INC.

D Employer Identification Number (EIN)
55-0196830

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	207,401,983
b Actuarial value	**2b**	205,552,739

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	260	41,825,779	41,825,779
b For terminated vested participants	32	894,656	894,656
c For active participants	363	20,967,767	23,631,477
d Total	655	63,688,202	66,351,912

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

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.39%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	1,966,394
b Expected plan-related expenses	**6b**	239,000
c Target normal cost	**6c**	2,205,394

Statement by Enrolled Actuary

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

SIGN HERE Michael J. Thomas

Signature of actuary

9/18/2026
Date

Michael J. Thomas
Type or print name of actuary

2605799
Most recent enrollment number

Willis Towers Watson US LLC
Firm name

404-224-5000
Telephone number (including area code)

PO Box 674401
Houston TX 77267
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	384,886	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	384,886	0
10	Interest on line 9 using prior year's actual return of 5.66 %	21,785	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.21 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	406,671	0

Part III Funding Percentages

14	Funding target attainment percentage	14	309.17 %
15	Adjusted funding target attainment percentage	15	309.79 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	337.54 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.07 %	5.31 %	5.50%	

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

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

Part VI Miscellaneous Items

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

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	2,205,394
b Excess assets, if applicable, but not greater than line 31a	**31b**	2,205,394

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2025

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
Plan Sponsor:	Hope Gas, Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month: September
- Interest rate basis: 3-Segment Rates

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
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Annual rates of increase

- Compensation: Compensation increases by service and calendar year are shown below.

Years of Service	2025 to 2026	2026 to 2027	2027+
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35 and up	3.62%	2.37%	2.70%

- Future Social Security wage bases: 3.50%
- Statutory limits on compensation: 2.50%
- Cash balance interest crediting rate: 4.50%

Plan-related expenses: Estimated as prior year administrative expenses paid, adjusted for current year PBGC premiums. The amount included this year for plan-related expenses is $239,000.

Plan Name: Hope Gas Pension Plan
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SCHEDULE SB ATTACHMENTS

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Demographic Assumptions

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees

It was assumed there will be no new or rehired participants.

Mortality

- Healthy

Separate rates for non-annuitants and annuitants based on Pri-2012 "Employees" and "Healthy Annuitants" (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

- Disabled

Same as Healthy mortality

- **Termination**

Representative Rates

Gas Union Participants		
Attained Age	**Service < 3 Years**	**Service >= 3 Years**
25	5.3%	3.3%
30	4.8%	2.8%
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45	3.1%	1.1%
50	3.1%	1.1%
55 and over	3.1%	1.1%

Preretirement termination benefits are assumed to commence at age 65.

SCHEDULE SB ATTACHMENTS

Disability

Rates of disablement are assumed to equal 30% of female rates from the 1987 GLTD Incidence Table for 6-month elimination periods.

Retirement

Age	Service <30 years	Service >=30 years
55	4.0%	4.0%
56	4.0%	4.0%
57	4.0%	4.0%
58	4.0%	25.0%
59	6.0%	20.0%
60	13.0%	23.0%
61	14.0%	23.0%
62	20.0%	26.0%
63	18.0%	30.0%
64	12.0%	20.0%
65 - 69	35.0%	35.0%
70 and over	100.0%	100.0%

Benefit commencement date:

- Preretirement death benefit
  - Cash Balance: Upon Death
  - Old Plan and New Plan: The later of the date of death or the date the participant would have attained age 65
- Deferred vested benefit
  - Cash Balance: 65% upon termination; 35% normal retirement date (age 62)
  - Old Plan and New Plan: Normal Retirement Date
- Disability benefit
  - Cash Balance: Upon Disablement
  - Old Plan and New Plan: Normal Retirement Date
- Retirement benefit
  - Cash Balance: Upon retirement
  - Old Plan and New Plan: Upon Termination

SCHEDULE SB ATTACHMENTS

Form of payment	For all benefits other than the SRA and the Cash Balance formula benefits: 50% of participants are assumed to elect a single life annuity and 50% of participants are assumed to elect a 100% joint and survivor annuity. No lump sum option is available for traditional annuity benefit and no lump sum conversion assumption is assumed. For SRA and Cash Balance formula benefits: 65% are assumed to elect to take a full lump sum payment immediately upon separation of employment; with 35% of participants assumed to defer election of full lump sum to age 62 (or to take the lump sum immediately, if they are at least 62 when they separate employment).
Percent married	It is assumed that 75% of active male participants and 50% of active female participants are married to an eligible spouse.
Spouse age	Wife 2 years younger than husband
Covered pay	Compensation assumed paid in the current year beginning on the valuation date is the current annual rate of pay
At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the 100% Joint and Survivor form of payment for the Final Average Pay benefits and lump sum form of payment for the Cash Balance benefits.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.

SCHEDULE SB ATTACHMENTS

Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
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Actuarial value of assets [for determining minimum required contributions]	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued based on discussions with Hope Gas, Inc. regarding the likelihood that these benefits will be paid. WTW has reviewed the plan provisions with Hope Gas, Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor, through its third-party administrator Alight Solutions, furnished participant data as of January 1, 2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Effective Date and Most Recent Amendments

The plan was originally effective October 1, 1972.

- The term “Old Plan” in the following sections describes the plan provisions for credited service before January 1, 2003
- The term “New Plan” in the following sections describes the plan provisions effective January 1, 2003 for credited service on or after January 1, 2003
- The plan was restated January 1, 2018. Effective March 23, 2017, new hires accrue a pension benefit under the Cash Balance formula.

The fifth and sixth amendments to the plan were adopted on December 19, 2023, for the following changes to the plan effective as of January 1, 2024.

- A Section 420 Qualified Future Transfer for the period January 1, 2024 – December 31, 2026 with surplus pension assets transferred to a 401(h) account to pay for retiree health benefits and to a life insurance account to pay for retiree life insurance benefits.
- Change in plan participation to include individuals becoming employed by Hope Gas due to the acquisition of Peoples Gas WV and Southern Public Service Company and whose terms and conditions of employment are covered by a collective bargaining agreement with the United Gas Workers Union, Local 69, Utility Workers Union of America, AFL-CIO.

The plan was also recently changed (with seventh amendment pending) to include individuals becoming participants in the plan due to the acquisition of the Consumers Gas Utility Company, effective September 20, 2024.

Plan Year

The twelve-month period ending December 31.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
Plan Sponsor:	Hope Gas, Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Coverage and Participation

Old Plan: Any employee of the Company (excluding leased employees) who is in a job classification represented for collective bargaining purposes by, and is a member of, The United Gas Worker's Union, Local No. 69-Division II, Utility Workers Union of America, AFL-CIO. The Old Plan closed to new hires effective January 1, 2003.

New Plan: Any employee of the Company (excluding leased employees) who is in a job classification represented for collective bargaining purposes by, and is a member of, the United Gas Worker's Union, Local No. 69-Division II, Utility Workers Union of America, AFL-CIO, is eligible to participate in the New Plan as of the later of date of hire and attainment of age 18. All employees who were eligible to participate in the Old Plan as of December 31, 2002 are eligible to participate in the New Plan on January 1, 2003, even if they have not yet attained age 18. The New Plan closed to new hires effective March 23, 2017.

Effective January 1, 2024, certain acquired employees from Peoples Gas WV (PGWV) and hired prior to March 23, 2017 based on their original hire date with PGWV are eligible to accrue benefits under this formula. Benefits for former PGWV employees will be calculated by using compensation beginning on or after January 1, 2024 and service from their original employment date with PGWV. No compensation for periods before 2024 will be used to calculate any benefits under the Plan. These former PGWV employee will also be entitled to a Special Retirement Account credit for each calendar month ending on or after January 31, 2024 with no credits allocated to a former PGWV employee's Special Retirement Account for periods of employment before 2024.

Cash Balance Plan: Any employee of the Company (excluding leased employees) who is hired or rehired on or after March 23, 2017 and in a job classification represented for collective bargaining purposes by, and is a member of, the United Gas Worker's Union, Local No. 69, Utility Workers Union of America, AFL-CIO, is eligible to participate in the Cash Balance plan as of the later of date of hire and attainment of age 18.

Effective January 1, 2024 certain acquired employees from PGWV hired after March 22, 2017 based on their original hire date with PGWV and acquired employees from Southern Public Service Company (SPSC) are eligible to accrue benefits under this formula. An employee's original employment date with PGWV and SPSC shall be used for purposes of determining eligibility, vesting and benefit accruals except that former PGWV and SPSC employees will only begin to accrue Pay-Based Credits after the later of (i) 2024 or (ii) the date such employee otherwise satisfies the conditions to become a Cash Balance Eligible Employee (using their original employment date). In no event shall any compensation before 2024 be used to calculate any benefits under the Plan.

Effective September 20, 2024, certain acquired employees from Consumers Gas Utility Company are eligible to accrue benefits under this formula. An employee's original employment date with Consumers Gas Utility Company shall be used for purposes of determining eligibility, vesting and benefit accruals except that former Consumers Gas Utility Company employees will only begin to accrue Pay-Based Credits after the later of (i) September 20, 2024 or (ii) the date such employee otherwise satisfies the conditions to become a Cash Balance Eligible Employee (using their original employment date). In no event shall any compensation before September 20, 2024 be used to calculate any benefits under the Plan.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
Plan Sponsor:	Hope Gas, Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Credited Service

Old Plan: Based on elapsed time from date of hire, with 15 or more days worked in a calendar month counting as 1/12 of a year of credited service.

New Plan: Based on elapsed time from date of hire. Service is awarded for each calendar month in which at least one hour of service is worked.

Cash Balance Plan: Based on elapsed time from date of hire. Service is awarded for each calendar month in which at least one hour of service is worked.

Vesting Service

Based on elapsed time from date of hire.

Compensation

Old Plan: Wage or salary, excluding bonuses and overtime payments, but including commissions, workers' compensation payments, disability benefits, employee elective deferrals to 401(k) and Section 125 plans, and other specified amounts, subject to IRC 401(a)(17) compensation limits.

New Plan: Base pay actually paid plus any amounts deferred under Section125 or Section 401(k) plan plus merit lump sum payments, and other specified amounts, subject to IRC 401(a)(17) compensation limits.

Cash Balance Plan: Base pay actually paid plus any amounts deferred under Section 125 or Section 401(k) plan plus merit lump sum payments, and other specified amounts, subject to IRC 401(a)(17) compensation limits.

Final Average Compensation/Salary

Old Plan: The annual average of old plan compensation in the 60 highest consecutive months during the last 120 months of employment.

New Plan: The annual average of new plan compensation in the 60 highest consecutive months during the last 120 months of employment.

SCHEDULE SB ATTACHMENTS

Special Retirement Account (SRA)

New Plan Only

1. Pay Credits: Credits equal to 2% of monthly compensation for each month on or after January 31, 2003.

2. Interest Credited to Account Balance: Credited on a daily basis annually equivalent to the 30-year Treasury bond rate for September of the preceding year, subject to a minimum of 1.5%.

3. Payment Options:

   - Immediate lump sum – equal to the account balance;
   - Immediate annuity; or
   - Deferred annuity – paid in the same form and beginning at the same time as the remaining retirement benefit.

4. Annuity Conversion Basis: The SRA is converted from an account balance to a single life annuity at benefit commencement age using the section 417(e) applicable mortality table and applicable interest rate in the year of benefit commencement. All other payment options are converted using the Plan's actuarial equivalence basis for payment options.

5. Annuity Options:

   - Retirement-eligible terminated participant – Same as payment options for remaining retirement benefit.
   - Deferred vested terminated participant – single life annuity or 50% joint and survivor annuity, if paid as an immediate annuity. Same as payment options for remaining retirement benefit, if paid as a deferred annuity.

SCHEDULE SB ATTACHMENTS

Cash Balance

Cash Balance Plan Only

1. Pay Credits:

   Pay-Based Credits are credited monthly to the accounts of Cash Balance participants as a percentage of their plan compensation based on the following schedule:

Years of Credited Service	Pay-Based Credits as a Percentage of Compensation
Fewer than 5 years	4%
5 years to 14 years	5%
15 years to 24 years	6%
25 or more years	7%

2. Interest Credited to Account Balance: Interest is credited to the Cash Balance account on a daily basis at a rate annually equivalent to the 30-year Treasury bond rate for September of the preceding year, subject to a minimum of 1.5%.

3. Payment Options:

   - Immediate lump sum – equal to the account balance;
   - Immediate annuity; or
   - Deferred annuity – paid in the same form and beginning at the same time as the remaining retirement benefit.

4. Annuity Conversion Basis: The Cash Balance account benefit is converted from an account balance to a single life annuity at benefit commencement age using the section 417(e) applicable mortality table and the interest crediting rate in the year of benefit commencement. All other payment options are converted using the Plan's actuarial equivalence basis for payment options.

5. Annuity Options:

   - Retirement-eligible terminated participant – Same as payment options for remaining retirement benefit.
   - Deferred vested terminated participant – single life annuity or 50% joint and survivor annuity, if paid as an immediate annuity. Same as payment options for remaining retirement benefit, if paid as a deferred annuity.

SCHEDULE SB ATTACHMENTS

Permanent Supplement

All employees who were participants on December 31, 2002 are eligible to receive the permanent supplement of $11 per month for each year of credited service earned as of December 31, 2002 with completed months of credited service counting as a fraction of a year, payable as an annual benefit.

Normal Retirement Benefit

1. Normal Retirement Date:
   - For participants who retired prior to January 1, 2003, first of month in which 65th birthday occurs. For participants who retire after December 31, 2002, first of month coincident with or next following attainment of age 65.

2. Annual Benefit:

   Old Plan:

   The greater of [(a)+(b)] or (c), plus the Permanent Supplement

   a) For service prior to January 1, 1980, in accordance with the Plan as in effect to that date.

   b) For each year of credited service on and after January 1,1980 and on or before December 31, 2002, 1.7% of Old Plan compensation.

   c) 1.125% of Old Plan final average compensation times years of credited service.

   New Plan:

   Equals (a) - (b), plus (c)

   a) 1.80% of New Plan final average compensation times credited service up to 30 years (30 year service cap includes credited service under the Old Plan formula)

      less

   b) 1.50% of the participant's age 65 annual Primary Insurance Amount under the Social Security law in effect on the date of determination (assuming no future earnings), times credited service up to 30 years (30 year service cap includes credited service under the Old Plan formula)

      plus

   c) SRA as of normal retirement date payable as an immediate lump sum or immediate annuity taken in the same optional form as the remaining retirement benefit.

      All employees who were participants on December 31, 2002 received a five-year extension to the service cap in the New Plan formula for years of service accrued between January 1, 2003 and December 31, 2007.

Cash Balance Plan:

The Cash Balance account as of normal retirement date payable as an immediate lump sum or immediate annuity taken in the normal form of payment or optional forms of retirement income.

Late Retirement

If retirement occurs after normal retirement date, the late retirement income will be the normal retirement benefit calculated using credited service, final average compensation, Primary Insurance Amount, and SRA compensation and interest credits, and/or cash balance compensation and interest credits as of the late retirement date, as appropriate.

Accrued Benefits

The participant's accrued benefit at any given date is determined under the normal retirement formula shown above, but is based on current credited service, final average compensation, Primary Insurance Amount, and SRA compensation and interest credits, and/or cash balance compensation and interest credits.

Early Retirement Benefit

1. Eligibility:

- For participants who terminate before January 1, 2003, age 55 and 15 years of vesting service.
- For participants who terminate after December 31, 2002, age 55 and 3 years of vesting service.

2. Annual Benefit:

Old Plan: The benefit is determined under the normal retirement formula reduced 1/4% for each month within the first 24 months by which the participant's benefit commencement date precedes age 62 plus 5/12% for each month within the next 60 months by which the benefit commencement date precedes age 60. The Permanent Supplement is unreduced for early retirement from active status.

New Plan: The benefit is determined under the normal retirement formula with the (a) and the (b) pieces of the New Plan formula reduced 1/4% for each month within the first 24 months by which the participant's benefit commencement date precedes age 60 plus 1/2% for each month within the next 36 months by which the benefit commencement date precedes age 58. The SRA as of the early retirement date is payable as an immediate lump sum or immediate annuity in the same optional form as the remaining retirement benefit.

Cash Balance Plan: The cash balance benefit as of the early retirement date is payable as an immediate lump sum or immediate annuity.

SCHEDULE SB ATTACHMENTS

Supplemental Retirement Allowance

All employees who were participants on December 31, 2002 will receive $440 per month payable from date of retirement until age 62.

Disability Benefit

1. Eligibility:

- For participants who become disabled prior to January 1, 2003, after 15 years of vesting service if certified as totally and permanently disabled by the System Medical Director or Consultant.
- For participants who qualify for benefits under Hope Gas, Inc.'s long-term disability plan on or after January 1, 2003 and after completing 5 years of vesting service.

2. Annual Benefit:

- For participants who become disabled prior to January 1, 2003, benefit accrued to date of disability without reduction.
- For participants who become disabled after December 31, 2002, the accrued benefit payable at normal retirement date under the Old Plan and New Plan formulas based on final average compensation and Primary Insurance Amount at the date of disability, and credited service accrued to the earlier of recovery from disability and normal retirement date. The SRA is available as an immediate lump sum or an immediate annuity at disability. No further compensation credits are granted after disability. If an immediate lump sum or immediate annuity is not elected, the disabled participant may take a deferred annuity reflecting additional interest credits after disability at the same time and in the same form as the remaining retirement benefit. The Permanent Supplement is also available to disabled participants at normal retirement.
- For cash balance plan participants who become disabled, the cash balance account will not accrue pay credits during the period of disability. The cash balance account will continue to earn interest until the benefit is paid.

– For participants who become disabled after December 31, 2002, the accrued benefit payable at normal retirement date under the Old Plan and New Plan formulas based on final average compensation and Primary Insurance Amount at the date of disability, and credited service accrued to the earlier of recovery from disability and normal retirement date. The SRA is available as an immediate lump sum or an immediate annuity at disability. No further compensation credits are granted after disability. If an immediate lump sum or immediate annuity is not elected, the disabled participant may take a deferred annuity reflecting additional interest credits after disability at the same time and in the same form as the remaining retirement benefit. The Permanent Supplement is also available to disabled participants at normal retirement.

– For cash balance plan participants who become disabled, the cash balance account will not accrue pay credits during the period of disability. The cash balance account will continue to earn interest until the benefit is paid.

SCHEDULE SB ATTACHMENTS

Vested Benefits upon Termination of Service

1. Vesting: For participants who terminate before January 1, 2003, full vesting after five years of vesting service, or at normal retirement date, if earlier.

   For participants who terminate after December 31, 2002, full vesting after three years of vesting service, or at normal retirement date, if earlier.

   All participants active as of January 1, 2024 will be 100% vested in their accrued benefit and any future accruals as of the date of the Section 420 Qualified Future Transfer, including the accrued benefit of any participant who had separated during the one-year period ending on the date of the Qualified Future Transfer.

2. Vested Termination Benefit: The termination benefit is equal to the accrued benefit. The benefit is payable any time after attainment of age 55 with the Old Plan benefit, the (a) and the (b) pieces of the New Plan benefit, and the Permanent Supplement reduced in accordance with the table of factors below, or without reduction at age 65.

Age	Reduction %	Age	Reduction %
55	55%	60	35%
56	52%	61	30%
57	48%	62	23%
58	44%	63	16%
59	40%	64	9%

   plus,

   For participants who have an SRA balance, either:

   - SRA determined as of termination date payable as an immediate lump sum or an immediate annuity; or
   - SRA determined as of retirement date payable as an annuity in the same form as the remaining retirement benefit.

     For participants with Cash Balance formula, the Cash Balance account determined as of the benefit commencement date elected by the participant payable as an immediate lump sum or an immediate annuity.

SCHEDULE SB ATTACHMENTS

Death Benefits for Vested Participants in Active Service or Terminated Vested Participants

1. Eligibility: Vested on date of death.

2. Benefit: For participants who were in the plan on December 31, 2002 and who die while actively employed, the surviving spouse will receive an immediate monthly income payable for life equal to 50% of the participant's accrued benefit at the date of death valued under the 50% joint and survivor option and with the Old Plan benefit, the (a) and the (b) pieces of the New Plan benefit and the Permanent Supplement reduced for early retirement using the active early retirement factors. For benefit commencement before the participant's earliest retirement date, this benefit is further reduced for ages below 55 as follows:

Age at Death	Yearly Reduction %
35-55	3.000%
30-34	0.500%
<30	0.333%

For employees who become participants on or after January 1, 2003, the surviving spouse will receive a monthly retirement income payable for life in an amount equal to 50% of the amount the participant would have received if he had survived and elected to commence receiving a retirement income at the earliest date allowed under the plan, payable under the 50% joint and survivor option.

The spouse may elect to defer the survivor benefit until normal retirement date.

The SRA is payable to the surviving spouse of an active vested participant who dies as either:

i. an immediate lump sum;

ii. an immediate annuity payable for the spouse's lifetime; or

iii. an annuity deferred to the date of benefit commencement for the remaining death benefit and payable for the spouse's remaining lifetime.

For unmarried vested participants who die while in active service or after termination, the SRA is payable as an immediate lump sum to the named beneficiary.

For terminated vested participants who die, the surviving spouse will receive a monthly retirement income under the Old Plan formula and the (a) and the (b) pieces of the New Plan formula payable for life in an amount equal to 50% of the amount the participant would have received if he had survived and elected to commence receiving a retirement income at the earliest date allowed under the plan, payable under the 50% joint and survivor option. The same SRA payment options apply to surviving spouses of deceased vested terminated participants as summarized above for spouses of deceased active participants.

The Cash Balance is payable to the Cash Balance participant's beneficiary commencing on a benefit commencement date elected by the beneficiary following the Cash Balance participant's death as an active or terminated vested participant.

- If the beneficiary is the cash balance participant's spouse, the beneficiary may receive the cash balance participant's retirement benefit in either (i) a single sum calculated as of the beneficiary's benefit commencement date or (ii) a single life annuity for the life of the beneficiary that is the actuarial equivalent of the participant's Cash Balance account as of the beneficiary's benefit commencement date.
- If the beneficiary is not the cash balance participant's spouse, the beneficiary may receive the cash balance participant's accrued benefit only as a single sum one-time payment.

Death Benefits for Non-Vested Participants in Active Service

If the participant is not vested, the beneficiary will receive, in a lump sum, only the participant's SRA balance (no benefits payable from the Traditional Pension benefit nor Cash Balance benefit).

Death Benefits for Retired Participants

Any death benefits payable to a beneficiary will be paid in accordance with the optional form of benefit chosen at retirement.

Normal Form of Payment

For unmarried participants, the normal form of payment is a five-year certain and life annuity for benefits accrued to June 30, 1965 and a single life annuity for benefits accrued after June 30, 1965. For married participants, the normal form is an actuarially equivalent 50% joint and survivor benefit.

Optional Forms of Retirement Income in Lieu of Normal Form

- 50% joint and survivor annuity
- 75% joint and survivor annuity
- 100% joint and survivor annuity
- Social Security leveling option to age 62
- Single life annuity
- Lump Sum (for Cash Balance and SRA only)

Changes in Benefits Valued

The plan was amended to include individuals becoming employed by Hope Gas due to the acquisition of Consumers Gas Utility Company effective September 20, 2024.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24
Change in Actuarial Assumptions
as of January 1, 2025

Plan-related expenses were updated equal to the prior year administrative expenses paid, adjusted for current year PBGC premiums.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
Plan Sponsor:	Hope Gas, Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a
Schedule of Active Participant Data as of January 1, 2025

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	7	8	0	0	0	0	0	0	0	0	15
25-29	6	13	10	0	0	0	0	0	0	0	29
30-34	7	19	17	6	0	0	0	0	0	0	49
35-39	8	13	21	11	8	0	0	0	0	0	61
40-44	2	12	22	8	20	4	1	0	0	0	69
45-49	2	6	12	13	14	3	0	0	0	0	50
50-54	1	4	7	7	7	6	0	1	0	0	33
55-59	1	3	3	5	12	5	1	0	0	0	30
60-64	0	1	3	3	7	6	1	0	0	0	21
65-69	1	1	1	1	1	1	0	0	0	0	6
70 & over	0	0	0	0	0	0	0	0	0	0	0
Total	35	80	96	54	69	25	3	1	0	0	363

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

Plan Name: Hope Gas Pension Plan
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Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2025

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
Plan Sponsor:	Hope Gas, Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Effective Date and Most Recent Amendments

The plan was originally effective October 1, 1972.

- The term “Old Plan” in the following sections describes the plan provisions for credited service before January 1, 2003
- The term “New Plan” in the following sections describes the plan provisions effective January 1, 2003 for credited service on or after January 1, 2003
- The plan was restated January 1, 2018. Effective March 23, 2017, new hires accrue a pension benefit under the Cash Balance formula.

The fifth and sixth amendments to the plan were adopted on December 19, 2023, for the following changes to the plan effective as of January 1, 2024.

- A Section 420 Qualified Future Transfer for the period January 1, 2024 – December 31, 2026 with surplus pension assets transferred to a 401(h) account to pay for retiree health benefits and to a life insurance account to pay for retiree life insurance benefits.
- Change in plan participation to include individuals becoming employed by Hope Gas due to the acquisition of Peoples Gas WV and Southern Public Service Company and whose terms and conditions of employment are covered by a collective bargaining agreement with the United Gas Workers Union, Local 69, Utility Workers Union of America, AFL-CIO.

The plan was also recently changed (with seventh amendment pending) to include individuals becoming participants in the plan due to the acquisition of the Consumers Gas Utility Company, effective September 20, 2024.

Plan Year

The twelve-month period ending December 31.

Plan Name:	Hope Gas Pension Plan
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Valuation Date:	January 1, 2025

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Coverage and Participation

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New Plan: Any employee of the Company (excluding leased employees) who is in a job classification represented for collective bargaining purposes by, and is a member of, the United Gas Worker's Union, Local No. 69-Division II, Utility Workers Union of America, AFL-CIO, is eligible to participate in the New Plan as of the later of date of hire and attainment of age 18. All employees who were eligible to participate in the Old Plan as of December 31, 2002 are eligible to participate in the New Plan on January 1, 2003, even if they have not yet attained age 18. The New Plan closed to new hires effective March 23, 2017.

Effective January 1, 2024, certain acquired employees from Peoples Gas WV (PGWV) and hired prior to March 23, 2017 based on their original hire date with PGWV are eligible to accrue benefits under this formula. Benefits for former PGWV employees will be calculated by using compensation beginning on or after January 1, 2024 and service from their original employment date with PGWV. No compensation for periods before 2024 will be used to calculate any benefits under the Plan. These former PGWV employee will also be entitled to a Special Retirement Account credit for each calendar month ending on or after January 31, 2024 with no credits allocated to a former PGWV employee's Special Retirement Account for periods of employment before 2024.

Cash Balance Plan: Any employee of the Company (excluding leased employees) who is hired or rehired on or after March 23, 2017 and in a job classification represented for collective bargaining purposes by, and is a member of, the United Gas Worker's Union, Local No. 69, Utility Workers Union of America, AFL-CIO, is eligible to participate in the Cash Balance plan as of the later of date of hire and attainment of age 18.

Effective January 1, 2024 certain acquired employees from PGWV hired after March 22, 2017 based on their original hire date with PGWV and acquired employees from Southern Public Service Company (SPSC) are eligible to accrue benefits under this formula. An employee's original employment date with PGWV and SPSC shall be used for purposes of determining eligibility, vesting and benefit accruals except that former PGWV and SPSC employees will only begin to accrue Pay-Based Credits after the later of (i) 2024 or (ii) the date such employee otherwise satisfies the conditions to become a Cash Balance Eligible Employee (using their original employment date). In no event shall any compensation before 2024 be used to calculate any benefits under the Plan.

Effective September 20, 2024, certain acquired employees from Consumers Gas Utility Company are eligible to accrue benefits under this formula. An employee's original employment date with Consumers Gas Utility Company shall be used for purposes of determining eligibility, vesting and benefit accruals except that former Consumers Gas Utility Company employees will only begin to accrue Pay-Based Credits after the later of (i) September 20, 2024 or (ii) the date such employee otherwise satisfies the conditions to become a Cash Balance Eligible Employee (using their original employment date). In no event shall any compensation before September 20, 2024 be used to calculate any benefits under the Plan.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
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Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Credited Service

Old Plan: Based on elapsed time from date of hire, with 15 or more days worked in a calendar month counting as 1/12 of a year of credited service.

New Plan: Based on elapsed time from date of hire. Service is awarded for each calendar month in which at least one hour of service is worked.

Cash Balance Plan: Based on elapsed time from date of hire. Service is awarded for each calendar month in which at least one hour of service is worked.

Vesting Service

Based on elapsed time from date of hire.

Compensation

Old Plan: Wage or salary, excluding bonuses and overtime payments, but including commissions, workers' compensation payments, disability benefits, employee elective deferrals to 401(k) and Section 125 plans, and other specified amounts, subject to IRC 401(a)(17) compensation limits.

New Plan: Base pay actually paid plus any amounts deferred under Section125 or Section 401(k) plan plus merit lump sum payments, and other specified amounts, subject to IRC 401(a)(17) compensation limits.

Cash Balance Plan: Base pay actually paid plus any amounts deferred under Section 125 or Section 401(k) plan plus merit lump sum payments, and other specified amounts, subject to IRC 401(a)(17) compensation limits.

Final Average Compensation/Salary

Old Plan: The annual average of old plan compensation in the 60 highest consecutive months during the last 120 months of employment.

New Plan: The annual average of new plan compensation in the 60 highest consecutive months during the last 120 months of employment.

SCHEDULE SB ATTACHMENTS

Special Retirement Account (SRA)

New Plan Only

1. Pay Credits: Credits equal to 2% of monthly compensation for each month on or after January 31, 2003.

2. Interest Credited to Account Balance: Credited on a daily basis annually equivalent to the 30-year Treasury bond rate for September of the preceding year, subject to a minimum of 1.5%.

3. Payment Options:

   - Immediate lump sum – equal to the account balance;
   - Immediate annuity; or
   - Deferred annuity – paid in the same form and beginning at the same time as the remaining retirement benefit.

4. Annuity Conversion Basis: The SRA is converted from an account balance to a single life annuity at benefit commencement age using the section 417(e) applicable mortality table and applicable interest rate in the year of benefit commencement. All other payment options are converted using the Plan's actuarial equivalence basis for payment options.

5. Annuity Options:

   - Retirement-eligible terminated participant – Same as payment options for remaining retirement benefit.
   - Deferred vested terminated participant – single life annuity or 50% joint and survivor annuity, if paid as an immediate annuity. Same as payment options for remaining retirement benefit, if paid as a deferred annuity.

SCHEDULE SB ATTACHMENTS

Cash Balance

Cash Balance Plan Only

1. Pay Credits:

   Pay-Based Credits are credited monthly to the accounts of Cash Balance participants as a percentage of their plan compensation based on the following schedule:

Years of Credited Service	Pay-Based Credits as a Percentage of Compensation
Fewer than 5 years	4%
5 years to 14 years	5%
15 years to 24 years	6%
25 or more years	7%

2. Interest Credited to Account Balance: Interest is credited to the Cash Balance account on a daily basis at a rate annually equivalent to the 30-year Treasury bond rate for September of the preceding year, subject to a minimum of 1.5%.

3. Payment Options:

   - Immediate lump sum – equal to the account balance;
   - Immediate annuity; or
   - Deferred annuity – paid in the same form and beginning at the same time as the remaining retirement benefit.

4. Annuity Conversion Basis: The Cash Balance account benefit is converted from an account balance to a single life annuity at benefit commencement age using the section 417(e) applicable mortality table and the interest crediting rate in the year of benefit commencement. All other payment options are converted using the Plan's actuarial equivalence basis for payment options.

5. Annuity Options:

   - Retirement-eligible terminated participant – Same as payment options for remaining retirement benefit.
   - Deferred vested terminated participant – single life annuity or 50% joint and survivor annuity, if paid as an immediate annuity. Same as payment options for remaining retirement benefit, if paid as a deferred annuity.

SCHEDULE SB ATTACHMENTS

Permanent Supplement

All employees who were participants on December 31, 2002 are eligible to receive the permanent supplement of $11 per month for each year of credited service earned as of December 31, 2002 with completed months of credited service counting as a fraction of a year, payable as an annual benefit.

Normal Retirement Benefit

1. Normal Retirement Date:
   - For participants who retired prior to January 1, 2003, first of month in which 65th birthday occurs. For participants who retire after December 31, 2002, first of month coincident with or next following attainment of age 65.

2. Annual Benefit:

   Old Plan:

   The greater of [(a)+(b)] or (c), plus the Permanent Supplement

   a) For service prior to January 1, 1980, in accordance with the Plan as in effect to that date.

   b) For each year of credited service on and after January 1,1980 and on or before December 31, 2002, 1.7% of Old Plan compensation.

   c) 1.125% of Old Plan final average compensation times years of credited service.

   New Plan:

   Equals (a) - (b), plus (c)

   a) 1.80% of New Plan final average compensation times credited service up to 30 years (30 year service cap includes credited service under the Old Plan formula)

      less

   b) 1.50% of the participant's age 65 annual Primary Insurance Amount under the Social Security law in effect on the date of determination (assuming no future earnings), times credited service up to 30 years (30 year service cap includes credited service under the Old Plan formula)

      plus

   c) SRA as of normal retirement date payable as an immediate lump sum or immediate annuity taken in the same optional form as the remaining retirement benefit.

      All employees who were participants on December 31, 2002 received a five-year extension to the service cap in the New Plan formula for years of service accrued between January 1, 2003 and December 31, 2007.

Cash Balance Plan:

The Cash Balance account as of normal retirement date payable as an immediate lump sum or immediate annuity taken in the normal form of payment or optional forms of retirement income.

Late Retirement

If retirement occurs after normal retirement date, the late retirement income will be the normal retirement benefit calculated using credited service, final average compensation, Primary Insurance Amount, and SRA compensation and interest credits, and/or cash balance compensation and interest credits as of the late retirement date, as appropriate.

Accrued Benefits

The participant's accrued benefit at any given date is determined under the normal retirement formula shown above, but is based on current credited service, final average compensation, Primary Insurance Amount, and SRA compensation and interest credits, and/or cash balance compensation and interest credits.

Early Retirement Benefit

1. Eligibility:

- For participants who terminate before January 1, 2003, age 55 and 15 years of vesting service.
- For participants who terminate after December 31, 2002, age 55 and 3 years of vesting service.

2. Annual Benefit:

Old Plan: The benefit is determined under the normal retirement formula reduced 1/4% for each month within the first 24 months by which the participant's benefit commencement date precedes age 62 plus 5/12% for each month within the next 60 months by which the benefit commencement date precedes age 60. The Permanent Supplement is unreduced for early retirement from active status.

New Plan: The benefit is determined under the normal retirement formula with the (a) and the (b) pieces of the New Plan formula reduced 1/4% for each month within the first 24 months by which the participant's benefit commencement date precedes age 60 plus 1/2% for each month within the next 36 months by which the benefit commencement date precedes age 58. The SRA as of the early retirement date is payable as an immediate lump sum or immediate annuity in the same optional form as the remaining retirement benefit.

Cash Balance Plan: The cash balance benefit as of the early retirement date is payable as an immediate lump sum or immediate annuity.

SCHEDULE SB ATTACHMENTS

Supplemental Retirement Allowance

All employees who were participants on December 31, 2002 will receive $440 per month payable from date of retirement until age 62.

Disability Benefit

1. Eligibility:

- For participants who become disabled prior to January 1, 2003, after 15 years of vesting service if certified as totally and permanently disabled by the System Medical Director or Consultant.
- For participants who qualify for benefits under Hope Gas, Inc.'s long-term disability plan on or after January 1, 2003 and after completing 5 years of vesting service.

2. Annual Benefit:

- For participants who become disabled prior to January 1, 2003, benefit accrued to date of disability without reduction.
- For participants who become disabled after December 31, 2002, the accrued benefit payable at normal retirement date under the Old Plan and New Plan formulas based on final average compensation and Primary Insurance Amount at the date of disability, and credited service accrued to the earlier of recovery from disability and normal retirement date. The SRA is available as an immediate lump sum or an immediate annuity at disability. No further compensation credits are granted after disability. If an immediate lump sum or immediate annuity is not elected, the disabled participant may take a deferred annuity reflecting additional interest credits after disability at the same time and in the same form as the remaining retirement benefit. The Permanent Supplement is also available to disabled participants at normal retirement.
- For cash balance plan participants who become disabled, the cash balance account will not accrue pay credits during the period of disability. The cash balance account will continue to earn interest until the benefit is paid.

– For participants who become disabled after December 31, 2002, the accrued benefit payable at normal retirement date under the Old Plan and New Plan formulas based on final average compensation and Primary Insurance Amount at the date of disability, and credited service accrued to the earlier of recovery from disability and normal retirement date. The SRA is available as an immediate lump sum or an immediate annuity at disability. No further compensation credits are granted after disability. If an immediate lump sum or immediate annuity is not elected, the disabled participant may take a deferred annuity reflecting additional interest credits after disability at the same time and in the same form as the remaining retirement benefit. The Permanent Supplement is also available to disabled participants at normal retirement.

– For cash balance plan participants who become disabled, the cash balance account will not accrue pay credits during the period of disability. The cash balance account will continue to earn interest until the benefit is paid.

SCHEDULE SB ATTACHMENTS

Vested Benefits upon Termination of Service

1. Vesting: For participants who terminate before January 1, 2003, full vesting after five years of vesting service, or at normal retirement date, if earlier.

   For participants who terminate after December 31, 2002, full vesting after three years of vesting service, or at normal retirement date, if earlier.

   All participants active as of January 1, 2024 will be 100% vested in their accrued benefit and any future accruals as of the date of the Section 420 Qualified Future Transfer, including the accrued benefit of any participant who had separated during the one-year period ending on the date of the Qualified Future Transfer.

2. Vested Termination Benefit: The termination benefit is equal to the accrued benefit. The benefit is payable any time after attainment of age 55 with the Old Plan benefit, the (a) and the (b) pieces of the New Plan benefit, and the Permanent Supplement reduced in accordance with the table of factors below, or without reduction at age 65.

Age	Reduction %	Age	Reduction %
55	55%	60	35%
56	52%	61	30%
57	48%	62	23%
58	44%	63	16%
59	40%	64	9%

   plus,

   For participants who have an SRA balance, either:

   - SRA determined as of termination date payable as an immediate lump sum or an immediate annuity; or
   - SRA determined as of retirement date payable as an annuity in the same form as the remaining retirement benefit.

     For participants with Cash Balance formula, the Cash Balance account determined as of the benefit commencement date elected by the participant payable as an immediate lump sum or an immediate annuity.

SCHEDULE SB ATTACHMENTS

Death Benefits for Vested Participants in Active Service or Terminated Vested Participants

1. Eligibility: Vested on date of death.

2. Benefit: For participants who were in the plan on December 31, 2002 and who die while actively employed, the surviving spouse will receive an immediate monthly income payable for life equal to 50% of the participant's accrued benefit at the date of death valued under the 50% joint and survivor option and with the Old Plan benefit, the (a) and the (b) pieces of the New Plan benefit and the Permanent Supplement reduced for early retirement using the active early retirement factors. For benefit commencement before the participant's earliest retirement date, this benefit is further reduced for ages below 55 as follows:

Age at Death	Yearly Reduction %
35-55	3.000%
30-34	0.500%
<30	0.333%

For employees who become participants on or after January 1, 2003, the surviving spouse will receive a monthly retirement income payable for life in an amount equal to 50% of the amount the participant would have received if he had survived and elected to commence receiving a retirement income at the earliest date allowed under the plan, payable under the 50% joint and survivor option.

The spouse may elect to defer the survivor benefit until normal retirement date.

The SRA is payable to the surviving spouse of an active vested participant who dies as either:

i. an immediate lump sum;

ii. an immediate annuity payable for the spouse's lifetime; or

iii. an annuity deferred to the date of benefit commencement for the remaining death benefit and payable for the spouse's remaining lifetime.

For unmarried vested participants who die while in active service or after termination, the SRA is payable as an immediate lump sum to the named beneficiary.

For terminated vested participants who die, the surviving spouse will receive a monthly retirement income under the Old Plan formula and the (a) and the (b) pieces of the New Plan formula payable for life in an amount equal to 50% of the amount the participant would have received if he had survived and elected to commence receiving a retirement income at the earliest date allowed under the plan, payable under the 50% joint and survivor option. The same SRA payment options apply to surviving spouses of deceased vested terminated participants as summarized above for spouses of deceased active participants.

The Cash Balance is payable to the Cash Balance participant's beneficiary commencing on a benefit commencement date elected by the beneficiary following the Cash Balance participant's death as an active or terminated vested participant.

- If the beneficiary is the cash balance participant's spouse, the beneficiary may receive the cash balance participant's retirement benefit in either (i) a single sum calculated as of the beneficiary's benefit commencement date or (ii) a single life annuity for the life of the beneficiary that is the actuarial equivalent of the participant's Cash Balance account as of the beneficiary's benefit commencement date.
- If the beneficiary is not the cash balance participant's spouse, the beneficiary may receive the cash balance participant's accrued benefit only as a single sum one-time payment.

Death Benefits for Non-Vested Participants in Active Service

If the participant is not vested, the beneficiary will receive, in a lump sum, only the participant's SRA balance (no benefits payable from the Traditional Pension benefit nor Cash Balance benefit).

Death Benefits for Retired Participants

Any death benefits payable to a beneficiary will be paid in accordance with the optional form of benefit chosen at retirement.

Normal Form of Payment

For unmarried participants, the normal form of payment is a five-year certain and life annuity for benefits accrued to June 30, 1965 and a single life annuity for benefits accrued after June 30, 1965. For married participants, the normal form is an actuarially equivalent 50% joint and survivor benefit.

Optional Forms of Retirement Income in Lieu of Normal Form

- 50% joint and survivor annuity
- 75% joint and survivor annuity
- 100% joint and survivor annuity
- Social Security leveling option to age 62
- Single life annuity
- Lump Sum (for Cash Balance and SRA only)

Changes in Benefits Valued

The plan was amended to include individuals becoming employed by Hope Gas due to the acquisition of Consumers Gas Utility Company effective September 20, 2024.

Plan Name	Hope Gas Pension Plan
Plan Sponsor EIN	55-0196830
ERISA Plan #	**00**2
Plan Year Ending	December 31, 2025

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24
Change in Actuarial Assumptions
as of January 1, 2025

Plan-related expenses were updated equal to the prior year administrative expenses paid, adjusted for current year PBGC premiums.

Plan Name:	Hope Gas Pension Plan
EIN / PN:	55-0196830 / 002
Plan Sponsor:	Hope Gas, Inc.
Valuation Date:	January 1, 2025