

Pacific Coast Propane, LLC
Profit Sharing 401(k) Plan
Summary of Major Plan Provisions

Plan Effective Date	January 1, 2010												
Plan Year	From January 1, 2025 to December 31, 2025												
Primary Eligibility	Applicable to the following source(s): Employee Deferral, Employer Matching, Roth 401(k) All employees not excluded by class are eligible to enter on the entry date coincident with or next following completion of the following requirements: 3 months of service Minimum age 21 Minimum hours 250 Excluded Groups: Collectively Bargained, Non-resident Aliens, Leased Employees Entry date(s): January 1, 2025, April 1, 2025, July 1, 2025 and October 1, 2025												
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on the later of the following: Attainment of age 65 Completion of 5 years of participation												
Normal Retirement Benefit	Upon normal retirement each participant will be entitled to the full value of his account.												
Death Benefit	The value of the participant's account.												
Termination Benefit	A participant's account balance maintained from employee-derived contributions is 100% vested and nonforfeitable at all times. Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of his account balance derived from Employer Matching contributions in accordance with the following vesting schedule: <table style="margin-left: auto; margin-right: auto;"><thead><tr><th style="text-align: center;"><u>Counted years</u></th><th style="text-align: center;"><u>Vested percent</u></th></tr></thead><tbody><tr><td style="text-align: center;">1</td><td style="text-align: center;">20.0</td></tr><tr><td style="text-align: center;">2</td><td style="text-align: center;">40.0</td></tr><tr><td style="text-align: center;">3</td><td style="text-align: center;">60.0</td></tr><tr><td style="text-align: center;">4</td><td style="text-align: center;">80.0</td></tr><tr><td style="text-align: center;">5</td><td style="text-align: center;">100.0</td></tr></tbody></table> All years of service will be counted except for the following: Years with less than 1,000 hours A participant shall be entitled to a portion of his account balance derived from Rollover #1 contributions in accordance with the following vesting schedule: 100% immediate vesting	<u>Counted years</u>	<u>Vested percent</u>	1	20.0	2	40.0	3	60.0	4	80.0	5	100.0
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2	40.0												
3	60.0												
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5	100.0												
Top Heavy Minimum Benefit	Each non-key participant will be entitled to a minimum allocation equal to the lesser of the percent that key employees receive or 3 percent of compensation												
Top Heavy Status	A plan is top heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top heavy.												
Company Contribution	No contribution will be made.												
Other Company Contributions	Employer Matching Contributions: This year the company will contribute an amount equal to 30% of employee contributions up to 6%, up to \$1,800. Employee Deferral: Each year each participant will have the right to elect to defer a portion of his compensation which will then be contributed on his behalf to the plan.												
Forfeitures	Each year any Employer Matching forfeitures are used to offset plan expenses.												