ADOPTION ASSISTANCE PROGRAM

FOR

EMPLOYEES REPRESENTED

BY

THE UNITED GAS WORKERS' UNION, LOCAL 69,

UWUA, AFL-CIO

January 1, 2026

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I. INTRODUCTION

Hope Gas, Inc. (the "**Company**") established the Adoption Assistance Program to provide Qualified Adoption Expense benefits to eligible employees who legally adopt an Eligible Child. Benefits provided under the Adoption Assistance Program are intended to be excludable from income for federal tax purposes to the full extent permitted under the Internal Revenue Code of 1986, as amended and the regulations and interpretive guidance issued thereunder (the "**Code**").

Coverage and benefits under the Adoption Assistance Program are self-funded and administered by the Company.

Benefits described in this Adoption Assistance Program document are as in effect on January 1, 2026. The Company may subsequently provide additional materials that supplement, update or amend the Adoption Assistance Program.

The Additional Information Summary Plan Description for Employees Represented by the United Gas Workers' Union, Local 69, UWUA, AFL-CIO (the "**Additional Information SPD**") provides information on coverage and participant rights under the Company's Benefit Plans in general. However, please note that the Adoption Assistance Program is not subject to the requirements of the Employee Retirement Income Security Act of 1974, as amended ("**ERISA**") and other legal requirements outlined in the Additional Information SPD.

II. ELIGIBILITY

Regular full-time employees of the Company who are represented by The United Gas Workers' Union Local 69, UWUA, AFL-CIO (an "**Eligible Employee**") are eligible to apply for benefits under the Adoption Assistance Program.

III. ENROLLMENT AND COST OF COVERAGE

There is no formal enrollment process for coverage under the Adoption Assistance Program and eligibility for coverage begins as of the date the eligibility requirements described above are satisfied.

Adoption Assistance Program benefits are funded and paid by the Company and there are no premiums or contributions for coverage payable by employees.

IV. ADOPTION ASSISTANCE BENEFITS

An Eligible Employee may receive reimbursement under the Adoption Assistance Program for Qualified Adoption Expenses incurred in connection with the adoption of an Eligible Child.

Eligible Child. An "Eligible Child" is any individual who is under the age of 18 or, regardless of age, is physically or mentally incapable of self-care.

Qualified Adoption Expenses. "Qualified Adoption Expenses" are expenses which are directly related to, and the principal purpose of which is for, the legal adoption of an Eligible Child by an Eligible Employee and were actually paid and incurred and are not Ineligible Adoption Expenses.

Qualified Adoption Expenses include:

- Reasonable and necessary adoption agency and placement fees;
- Legal fees and court costs;
- Attorney fees;

- Traveling expenses (including amounts expended for meals and lodging while away from home);
- Re-adoption expenses relating to the adoption of a foreign child; and
- Other expenses, as determined by the Company, that are directly related to and are for the principal purpose of the legal adoption of an Eligible Child.

Ineligible Adoption Expenses include:

- Expenses paid or incurred before an employee becomes an Eligible Employee under the Adoption Assistance Program;
- Expenses incurred after an employee ceases to be an Eligible Employee under the Adoption Assistance Program;
- Expenses paid or reimbursed or are reimbursable under a federal, state or local program;
- Expenses paid or reimbursed under another employer-sponsored or Company sponsored program;
- Expenses that violate state or federal law;
- Expenses for carrying out any surrogate parenting arrangement;
- Expenses for the adoption of an Eligible Employee's or domestic partner's child;
- Expenses for an adoption that is not finalized, including an adoption that is not finalized prior to an Eligible Employee's termination of employment;
- Expenses submitted for reimbursement later than 12 months following the date the adoption becomes final;
- Expenses for the adoption of a person over age 18 who is not physically or mentally incapable of caring for himself or herself; or
- Any other expenses that the Company determines are not Qualified Adoption Expenses.

V. QUALIFIED ADOPTION EXPENSE BENEFIT AMOUNT

The Company will reimburse an Eligible Employee's Qualified Adoption Expenses up to the maximum amount excludable from taxable income under Code Section 137(a), which for 2026 is $17,670 (the "**Annual Qualified Adoption Expense Limit**"). The maximum amount excludable under Code Section 137(a) is adjusted annually for inflation by the Internal Revenue Service, and the Annual Qualified Adoption Expense Limit will automatically increase with each such increase by the Internal Revenue Service.

If both adoptive parents are Eligible Employees, the Annual Qualified Adoption Expense Limit applies to the combined expenses of both parents.

VI. CLAIMING QUALIFIED ADOPTION EXPENSE REIMBURSEMENT

After the adoption of an Eligible Child is finalized, reimbursements for Qualified Adoption Expenses may be requested by contacting the Company's Benefits Manager at this address:

Hope Gas, Inc.
781 Chestnut Ridge Road, Suite 100
Morgantown, WV 26505
(304) 566-2959
Samantha.j.baxter-nard@hopegas.com

In order to process an Eligible Employee's request for reimbursement of Qualified Adoption Expenses:

- The reimbursement request must be submitted within 12 months after the date the adoption is finalized; and
- A copy of the final decree of adoption and itemized bills or receipts substantiating the amount and nature of the expenses must be submitted.

VII. TAX INFORMATION

The following is a summary of some of the federal income tax consequences regarding the reimbursement of Qualified Adoption Expenses under the Adoption Assistance Program. The summary is not intended to be complete. Tax laws may change and the Company is not responsible for individual tax consequences. There also may be state and local taxes to consider. **We urge you to consult your accountant or other tax advisors regarding the tax consequences of benefits under the Adoption Assistance Program**.

The Internal Revenue Service has published notices that explain the tax treatment of adoption expenses in greater detail. The following are key tax issues to consider:

- The Company is required to withhold FICA (Social Security and Medicare) taxes and FUTA (federal unemployment) taxes on any Qualified Adoption Expenses reimbursements paid through the Adoption Assistance Program.
- Federal income taxes will not be withheld on Qualified Adoption Expenses reimbursements paid through the Adoption Assistance Program.
- Qualified Adoption Expense reimbursements paid through the Adoption Assistance Program may or may not be exempt from state income tax.
- A special box on an employee's Form W-2 will show the total amount of Qualified Adoption Expenses reimbursed by the Company.
- Qualified Adoption Expenses reimbursed under the Adoption Assistance Program may not be excludable from an employee's taxable income if their "modified adjusted gross income" for the year exceeds certain limits. The income amounts are subject to adjustment by the Internal Revenue Service. For 2026, (i) if modified adjusted gross income is $265,080 or less, the full Qualified Adoption Expense reimbursement amount is excludable from taxable income, (ii) if modified adjusted gross income is between $265,080 and $305,080, the Qualified Adoption Expense reimbursement amount excludable from taxable income is phased out, and (iii) if modified adjusted gross income is $305,080 or more, none of the Qualified Adoption Expense reimbursement amount is excludable from taxable income.

VIII. GENERAL PROVISIONS

The Adoption Assistance Program operates on a calendar-year basis. Employees are not required or permitted to contribute to the Adoption Assistance Program. All benefits are to be paid by the Company from its general assets.

The Company administers the Adoption Assistance Program. The Company has the sole discretionary authority to interpret the Adoption Assistance Program, make eligibility and benefit determinations and make factual determinations. Any determinations by the Company are final and binding.

IX. AMENDMENT OR TERMINATION

The Company reserves the right to alter, amend, or terminate the Adoption Assistance Program at any future date. Such alteration, amendment or termination by the Company shall be permitted only after obtaining consent by the Union to such changes, unless the alteration, amendment or termination is needed to comply with applicable law or is administrative in nature and does not alter the substantive benefits of the program, in which cases the Company can make such alteration, amendment or termination without consent.

Please see the "Changing or Terminating the Plans" section of the Additional Information SPD for additional information on the Company's ability to amend or terminate the Adoption Assistance Program.