UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or Section 15(d) of the
Securities Exchange Act of 1934

August 8, 2024
Date of Report (Date of earliest event reported)

ROTH CH ACQUISITION V CO.

(Exact Name of Registrant as Specified in Charter)

Delaware	**001-41105**	**86-1229207**
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

888 San Clemente Drive, Suite 400 **Newport Beach, CA**	**92660**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: **(949) 720-5700**

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

x Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

¨ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

¨ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

¨ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	**Trading Symbol(s)**	**Name of each exchange on which registered**
Common Stock	ROCL	The Nasdaq Stock Market LLC
Warrants	ROCLW	The Nasdaq Stock Market LLC
Units	ROCLU	The Nasdaq Stock Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company x

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ¨

Item 1.01 Entry into a Material Definitive Agreement.

Amendments to Merger Agreement

As previously reported, on January 3, 2024, Roth CH Acquisition V Co., a Delaware corporation ("**ROCL**" or "**Acquiror**"), entered into a Business Combination Agreement and Plan of Reorganization (as amended on June 5, 2024 and as it may be further amended, supplemented or otherwise modified from time to time, the "**Merger Agreement**"), by and among Acquiror, Roth CH V Merger Sub Corp., a Delaware corporation and a wholly-owned subsidiary of Acquiror ("**Merger Sub**"), and New Era Helium Corp., a Nevada corporation ("**NEH**" or the "**Company**"). The transactions set forth in the Merger Agreement will constitute a "Business Combination" as contemplated by Acquiror's Amended and Restated Certificate of Incorporation. Unless expressly stated otherwise herein, capitalized terms used but not defined herein shall have such meanings ascribed to them in the Merger Agreement.

On August 8, 2024, the parties to the Merger Agreement entered into the Second Amendment (the "**Second Amendment**") to the Business Combination Agreement and Plan of Reorganization, pursuant to which, among other things: (a) the Outside Date was extended to October 31, 2024 and (b) the definitions of "Company Merger Shares" and "Net Debt" were amended.

On September 11, 2024, the parties to the Merger Agreement entered into the Third Amendment (the "**Third Amendment**") to the Business Combination Agreement and Plan of Reorganization, pursuant to which, among other things, the parties clarified the effect that any variation in the Net Debt of NEH between January 3, 2024 and the date of Closing might have on the number of Company Merger Shares to be delivered at Closing.

On September 30, 2024, the parties to the Merger Agreement entered into the Fourth Amendment (the "**Fourth Amendment**") to the Business Combination Agreement and Plan of Reorganization, pursuant to which, among other things, the parties extended the Outside Date to November 30, 2024.

The foregoing description of the amendments does not purport to be complete and is qualified in its entirety by the terms and conditions of the Second Amendment, Third Amendment and Fourth Amendment, copies of which are filed as Exhibit 10.1. 10.2 and 10.3 hereto, respectively, and incorporated by reference herein.

Additional Information and Where to Find It

This Current Report on Form 8-K contains information with respect to a proposed business combination (the "**Proposed Business Combination**") among NEH, ROCL, Roth CH V Holdings Inc., a subsidiary of ROCL ("**Holdings**") and Merger Sub. In connection with the Proposed Business Combination, Holdings has filed with the SEC a registration statement on Form S-4, which includes a preliminary proxy statement/prospectus for the registration of Holdings securities (as amended from time to time, the "**Registration Statement**"). A full description of the terms of the Proposed Business Combination is expected to be provided in the Registration Statement. ROCL urges investors, stockholders and other interested persons to read, when available, the Registration Statement as well as other documents filed with the SEC because these documents will contain important information about ROCL, NEH and the Proposed Business Combination. If and when the Registration Statement is declared effective by the SEC, the definitive proxy statement/prospectus and other relevant documents will be mailed to stockholders of ROCL as of a record date to be established for voting on the Proposed Business Combination. Stockholders and other interested persons will also be able to obtain a copy of the proxy statement, without charge, by directing a request to: Roth CH Acquisition V Co., 888 San Clemente Drive, Suite 400, Newport Beach, CA 92660. The preliminary and definitive proxy statement/prospectus, once available, can also be obtained, without charge, at the SEC's website (www.sec.gov). The information contained on, or that may be accessed through, the websites referenced in this Current Report on Form 8-K is not incorporated by reference into, and is not a part of, this Report.

Forward Looking Statements

This Current Report on Form 8-K contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 including, but not limited to, ROCL's and NEH's expectations or predictions of future financial or business performance or conditions. Forward-looking statements are inherently subject to risks, uncertainties and assumptions. Generally, statements that are not historical facts, including statements concerning possible or assumed future actions, business strategies, events or results of operations, are forward-looking statements. These statements may be preceded by, followed by or include the words "believes," "estimates," "expects," "projects," "forecasts," "may," "will," "should," "seeks," "plans," "scheduled," "anticipates," "intends," or similar expressions. Such forward-looking statements involve risks and uncertainties that may cause actual events, results or performance to differ materially from those indicated by such statements. Certain of these risks are identified and discussed in ROCL's final prospectus for its initial public offering, filed with the SEC on December 2, 2021, under the heading "Risk Factors." These risk factors will be important to consider in determining future results and should be reviewed in their entirety. These forward-looking statements are expressed in good faith, and ROCL and NEH believe there is a reasonable basis for them. However, there can be no assurance that the events, results or trends identified in these forward-looking statements will occur or be achieved. Forward-looking statements speak only as of the date they are made, and neither ROCL nor NEH is under any obligation, and expressly disclaim any obligation, to update, alter or otherwise revise any forward-looking statement, whether as a result of new information, future events or otherwise, except as required by law.

In addition to factors previously disclosed in ROCL's reports filed with the SEC and those identified elsewhere in this Current Report on Form 8-K, the following factors, among others, could cause actual results to differ materially from forward-looking statements or historical performance: (i) expectations regarding NEH's strategies and future financial performance, including its future business plans or objectives, prospective performance and opportunities and competitors, revenues, products and services, pricing, operating expenses, market trends, liquidity, cash flows and uses of cash, capital expenditures, and NEH's ability to invest in growth initiatives and pursue acquisition opportunities; (ii) the occurrence of any event, change or other circumstances that could give rise to the termination of the Merger Agreement; (iii) the outcome of any legal proceedings that may be instituted against ROCL or NEH following announcement of the Proposed Business Combination and the transactions contemplated thereby; (iv) the inability to complete the Proposed Business Combination due to, among other things, the failure to obtain ROCL stockholder approval on the expected terms and schedule, as well as the risk that regulatory approvals required for the Proposed Business Combination are not obtained or are obtained subject to conditions that are not anticipated; (v) the failure to meet the minimum cash requirements of the Merger Agreement due to ROCL stockholder redemptions and the failure to obtain replacement financing; the inability to complete the concurrent PIPE; (vi) the risk that the Proposed Business Combination or another business combination may not be completed by ROCL's business combination deadline and the potential failure to obtain an extension of the business combination deadline; (vii) the risk that the announcement and consummation of the Proposed Business Combination disrupts NEH's current operations and future plans; (viii) the ability to recognize the anticipated benefits of the Proposed Business Combination; (ix) unexpected costs related to the Proposed Business Combination; (x) the amount of any redemptions by existing holders of the ROCL common stock being greater than expected; (xi) limited liquidity and trading of ROCL's securities; (xii) the inability to obtain or maintain the listing of the combined company's common stock on Nasdaq following the Proposed Business Combination, including but not limited to the failure to meet Nasdaq's initial listing standards in connection with the consummation of the Proposed Business Combination; (xiii) geopolitical risk and changes in applicable laws or regulations; (xiv) the possibility that ROCL and/or NEH may be adversely affected by other economic, business, and/or competitive factors; (xv) operational risk; (xvi) risk that the COVID-19 pandemic, and local, state, and federal responses to addressing the pandemic may have an adverse effect on our business operations, as well as our financial condition and results of operations; and (xvii) the risks that the consummation of the Proposed Business Combination is substantially delayed or does not occur.

Any financial projections in this Current Report on Form 8-K are forward-looking statements that are based on assumptions that are inherently subject to significant uncertainties and contingencies, many of which are beyond ROCL's and NEH's control. While all projections are necessarily speculative, ROCL and NEH believe that the preparation of prospective financial information involves increasingly higher levels of uncertainty the further out the projection extends from the date of preparation. The assumptions and estimates underlying the projected results are inherently uncertain and are subject to a wide variety of significant business, economic and competitive risks and uncertainties that could cause actual results to differ materially from those contained in the projections. The inclusion of projections in this Current Report on Form 8-K should not be regarded as an indication that ROCL and NEH, or their representatives, considered or consider the projections to be a reliable prediction of future events.

Annualized, pro forma, projected and estimated numbers are used for illustrative purpose only, are not forecasts and may not reflect actual results.

The foregoing list of factors is not intended to be all-inclusive or to contain all the information that a person may desire in considering an investment in ROCL and is not intended to form the basis of an investment decision in ROCL. Readers should carefully review the foregoing factors and other risks and uncertainties described in the "Risk Factors" section of the Registration Statement and the other reports, which ROCL has filed or will file from time to time with the SEC. There may be additional risks that neither ROCL nor NEH presently know, or that ROCL and NEH currently believe are immaterial, that could cause actual results to differ from those contained in forward looking statements. For these reasons, among others, investors and other interested persons are cautioned not to place undue reliance upon any forward-looking statements in this Current Report on Form 8-K. All subsequent written and oral forward-looking statements concerning ROCL and NEH, the Proposed Business Combination or other matters and attributable to ROCL and NEH or any person acting on their behalf are expressly qualified in their entirety by the cautionary statements above.

Participants in the Solicitation

ROCL, NEH and their respective directors and executive officers may be considered participants in the solicitation of proxies with respect to the Proposed Business Combination described herein under the rules of the SEC. Information about such persons and a description of their interests will be contained in the Registration Statement when it is filed with the SEC. These documents can be obtained free of charge from the sources indicated above.

No Offer or Solicitation

This Current Report on Form 8-K does not constitute a proxy statement or solicitation of a proxy, consent, vote or authorization with respect to any securities or in respect of the Proposed Business Combination and shall not constitute an offer to sell or exchange, or a solicitation of an offer to buy or exchange any securities, nor shall there be any sale, issuance or transfer of any such securities in any state or jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of such state or jurisdiction. No offer of securities shall be made except by means of a prospectus meeting the requirements of Section 10 of the Securities Act of 1933, as amended, or an exemption therefrom.

Item 9.01 Financial Statements and Exhibits.

Exhibit Number	**Description**
10.1	Second Amendment to the Business Combination Agreement and Plan of Reorganization
10.2	Third Amendment to the Business Combination Agreement and Plan of Reorganization
10.3	Fourth Amendment to the Business Combination Agreement and Plan of Reorganization
104	Cover Page Interactive Data File (embedded with the Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 31, 2024

ROTH CH ACQUISITION V CO.

By: /s/ John Lipman
Name: John Lipman
Title: Co-Chief Executive Officer and Co-Chairman of the Board

Exhibit 10.1

SECOND AMENDMENT TO THE
BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION

Dated as of August 8, 2024

This Second Amendment to the Business Combination Agreement and Plan of Reorganization, (this "Amendment"), is made and entered into as of the date first set forth above (the "Amendment Date") by and among ROTH CH ACQUISITION V CO., a Delaware corporation ("Roth"), ROTH CH V MERGER SUB CORP., a Delaware corporation ("Merger Sub"), and New Era Helium Corp., a Nevada corporation (the "Company"). Each of Roth, Merger Sub and the Company may be referred to in this Agreement as a "Party," or collectively as the "Parties."

WHEREAS the Parties are all of the Parties to that certain Business Combination Agreement and Plan of Reorganization dated as of January 3, 2024, as amended on June 5, 2024, (as may be further amended, modified or supplemented from time to time, the "Business Combination Agreement"); and

WHEREAS, the Parties now desire to amend the Business Combination Agreement;

NOW THEREFORE, in consideration of the mutual agreements contained herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, the Parties hereby agree as follows:

1. Definitions. Capitalized terms used but not defined herein shall have the meanings assigned to such terms in the Business Combination Agreement.

2. Amendments. Pursuant to the provisions of Section 9.04 of the Business Combination Agreement, the following sections of the Business Combination Agreement are hereby amended and restated in their entirety to provide as follows:

   (a) Preliminary Statement C is amended to read as follows:

   Upon the terms and subject to the conditions of this Agreement and in accordance with the Nevada Revised Statutes (the "NRS") and the Delaware General Corporation Law ("DGCL"), Roth and the Company will enter into a business combination transaction pursuant to which (i) Roth will merge with and into a newly formed Nevada corporation named Roth CH V Holdings, Inc. ("Holdings") which is a wholly owned subsidiary of Roth (the "Initial Merger"), and Holdings will be the survivor of the Initial Merger. Upon the formation of Holdings, it shall sign a joinder and become a party to this Agreement. Immediately subsequent to the Initial Merger, Merger Sub will merge with and into the Company (the "Merger"), with the Company surviving the Merger as a wholly owned subsidiary of Holdings.

   (b) Preliminary Statement D is amended to read as follows:

   Each of the Parties hereto intend, for U.S. federal and applicable state income Tax purposes, that (i) the Initial Merger qualify as a "reorganization" within the meaning of Section 368(a) of the Code and the Treasury Regulations promulgated thereunder, to which each of Roth and Holdings are parties under Section 368(b) of United States Internal Revenue Code of 1986, as amended (the "Code") (the "Initial Merger Intended Tax Treatment") and (ii) the Merger qualify as a "reorganization" within the meaning of Section 368(a) of the Code and the Treasury Regulations promulgated thereunder, to which each of Merger Sub and the Company are to be parties under Section 368(b) of the Code (the "Merger Intended Tax Treatment"), and this Agreement is intended to constitute a "plan of reorganization" with respect to each of the Initial Merger and the Merger within the meaning of Treasury Regulations Sections 1.368-2(g) and 1.368-3(a), and intend to file the statement required by Treasury Regulations Section 1.368-3(a).

   (c) The term "Intended Tax Treatment" shall be amended to read "Merger Intended Tax Treatment" in each instance.

(d) The definition of "Company Merger Shares" in Section 1.01 is amended to read as follows:

"Company Merger Shares" means 9,000,000 shares of Holdings Common Stock which number shall be subject to adjustment based upon the Net Debt (which for the avoidance of doubt do not include Earnout Shares in an amount up to 1,000,000 shares of Holdings Common Stock). For purposes of the Company Merger Shares, such amount assumes the Net Debt. For every dollar in excess of the Net Debt at Closing the Company Merger Shares shall be increased by 1/10 of one share and for every dollar less than the Net Debt at Closing the Company Merger Shares shall be decreased by 1/10 of one share.

(e) The definition of "Net Debt" in Section 1.01 is amended to read as follows:

"Net Debt" means the total Indebtedness of the Company and the Company Subsidiaries after subtracting all cash and liquid assets. Net Debt includes a net capital raise of $8,200,000, $500,000 of existing Indebtedness, and such other Indebtedness as may be agreed upon among the Parties from time to time.

(f) Section 2.06 is hereby amended to read as follows:

The Initial Merger and the Merger are intended to qualify for the Initial Merger Intended Tax Treatment and the Merger Intended Tax Treatment, respectively. The Parties to this Agreement hereby (a) adopt this Agreement insofar as it relates to each of the Initial Merger and the Merger as a "plan of reorganization" within the meaning of Section 1.368-2(g) of the United States Treasury regulations, (b) agree to file and retain such information as shall be required under Section 1.368-3 of the United States Treasury regulations, and (c) agree to file all Tax and other informational returns on a basis consistent with such characterization. Notwithstanding the foregoing or anything else to the contrary contained in this Agreement, the Parties acknowledge and agree that, other than the representations set forth in Sections 4.14(q) and 5.15(q), no party is making any representation or warranty as to the qualification of either the Initial Merger or the Merger as a reorganization under Section 368(a) of the Code or as to the effect, if any, that any transaction consummated on, after or prior to the Effective Time has or may have on any such reorganization status. Each of the Parties acknowledges and agrees that each such party (i) has had the opportunity to obtain independent legal and tax advice with respect to the transactions contemplated by this Agreement and (ii) is responsible for paying its own Taxes, including any adverse Tax consequences that may result if either the Initial Merger or the Merger is determined not to qualify for the Initial Merger Intended Tax Treatment or the Merger Intended Tax Treatment, respectively.

(g) Section 9.01(b) is hereby amended to read as follows:

"by either Roth or the Company if the Effective Time shall not have occurred prior to October 31, 2024 (the "Outside Date"); provided, however, that this Agreement may not be terminated under this Section 9.01(b) (Termination) by or on behalf of any Party that either directly or indirectly through its affiliates is in breach or violation of any representation, warranty, covenant, agreement or obligation contained in this Agreement and such breach or violation is the principal cause of the failure of a condition set forth in Article VIII (CONDITIONS TO THE MERGER) on or prior to the Outside Date; or"

3. Effect of Amendment; Full Force and Effect. This Amendment shall form a part of the Business Combination Agreement for all purposes, and each Party shall be bound hereby and this Amendment and the Business Combination Agreement shall be read and interpreted as one combined instrument. From and after the Amendment Date, each reference in the Business Combination Agreement to "this Agreement," "hereof," "hereunder," "herein," "hereby" or words of like import referring to the Business Combination Agreement shall mean and be a reference to the Business Combination Agreement as amended by this Amendment. Except as herein expressly amended or otherwise provided herein, each and every term, condition, warranty and provision of the Business Combination Agreement shall remain in full force and effect, and such are hereby ratified, confirmed and approved by the Parties.

4. Governing Law. This Amendment shall be governed by, construed and enforced in accordance with the Laws of the State of Delaware without regard to the conflict of laws principles thereof.

5. Counterparts. This Amendment may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement. Delivery of an executed counterpart of a signature page to this Amendment by electronic means, including DocuSign, Adobe Sign or other similar e-signature services, e-mail or scanned pages shall be effective as delivery of a manually executed counterpart to this Amendment.

[*Signature Pages Follow*]

IN WITNESS WHEREOF, each of the Parties has caused this Amendment to be duly executed on its behalf as of the Amendment Date.

ROTH CH ACQUISITION V CO.

By: /s/ John Lipman
Name: John Lipman
Title: Co-Chief Executive Officer

ROTH CH V MERGER SUB CORP.

By: /s/ John Lipman
Name: John Lipman
Title: President

NEW ERA HELIUM CORP.

By: /s/ E. Will Gray II
Name: E. Will Gray II
Title: Chief Executive Officer

[Signature Page to Second Amendment to Business Combination Agreement and Plan of Reorganization]

Exhibit 10.2

THIRD AMENDMENT TO THE
BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION

Dated as of September 11, 2024

This Third Amendment to the Business Combination Agreement and Plan of Reorganization, (this "Amendment"), is made and entered into as of the date first set forth above (the "Amendment Date") by and among ROTH CH ACQUISITION V CO., a Delaware corporation ("Roth"), ROTH CH V MERGER SUB CORP., a Delaware corporation ("Merger Sub"), New Era Helium Corp., a Nevada corporation (the "Company"), and Roth CH V Holdings, Inc. ("Holdings"). Each of Roth, Holdings, Merger Sub and the Company may be referred to in this Agreement as a "Party," or collectively as the "Parties."

WHEREAS the Parties are all of the parties to that certain Business Combination Agreement and Plan of Reorganization dated as of January 3, 2024, as amended on June 5, 2024 and August 8, 2024, (as may be further amended, modified or supplemented from time to time, the "Business Combination Agreement"); and

WHEREAS, the Parties now desire to amend the Business Combination Agreement;

NOW THEREFORE, in consideration of the mutual agreements contained herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, the Parties hereby agree as follows:

1. Definitions. Capitalized terms used but not defined herein shall have the meanings assigned to such terms in the Business Combination Agreement.

2. Amendments. Pursuant to the provisions of Section 9.04 of the Business Combination Agreement, the following sections of the Business Combination Agreement are hereby amended and restated in their entirety to provide as follows:

(d) The definition of "Company Merger Shares" in Section 1.01 is amended to read as follows:

(a) "**Company Merger Shares**" means 9,000,000 shares of Holdings Common Stock which number shall be subject to adjustment based upon the Net Debt at Closing in that is different from the Net Debt at the date of the Original Business Combination Agreement (the "**Net Debt Variation**"). For the avoidance of doubt, the Company Merger Shares do not include Earnout Shares in an amount up to 1,000,000 shares of Roth Common Stock. For every dollar of decrease in the Net Debt Variation the Company Merger Shares shall be increased by 1/10 of one share and for every dollar of increase in the Net Debt Variation the Company Merger Shares shall be decreased by 1/10 of one share.

(e) The definition of "Net Debt" in Section 1.01 is amended to read as follows:

"**Net Debt**" means the total Indebtedness of the Company and the Company Subsidiaries (excluding any existing Indebtedness that converts, exchanges or is exercised into share of capital stock of the Company) after subtracting all cash and liquid assets, which calculation shall be mutually agreed upon between the Company and Roth no later than three business days prior to Closing. In the event of any dispute with respect to such calculation, the parties shall promptly (and in no event more than 15 days after the Closing) engage a mutually agreed upon independent third party to resolve such dispute and make an independent determination of the Company Merger Shares and Net Debt. The Company shall make all work papers, back up materials, and financial staff involved in preparation of the calculations available to such third party. The costs of such third party shall be paid by Holdings.

(f) A new Section 3.02(k) shall be added as follows:

Section 3.02(k). In the event that the parties are unable to mutually agree on the Company Merger Shares or Net Debt prior to the Closing, the number of shares in dispute shall not be distributed as part of the Per Share Merger Consideration at the Closing and shall only be distributed upon resolution of any dispute pursuant to Section 1.01(e) hereof.

3. Governing Law. This Amendment shall be governed by, construed and enforced in accordance with the Laws of the State of Delaware without regard to the conflict of laws principles thereof.

4. Counterparts. This Amendment may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement. Delivery of an executed counterpart of a signature page to this Amendment by electronic means, including DocuSign, Adobe Sign or other similar e-signature services, e-mail or scanned pages shall be effective as delivery of a manually executed counterpart to this Amendment.

[*Signature Pages Follow*]

IN WITNESS WHEREOF, each of the Parties has caused this Amendment to be duly executed on its behalf as of the Amendment Date.

ROTH CH ACQUISITION V CO.

By: /s/ John Lipman
Name: John Lipman
Title: Co-Chief Executive Officer

ROTH CH V MERGER SUB CORP.

By: /s/ John Lipman
Name: John Lipman
Title: President

ROTH CH V HOLDINGS, INC.

By: /s/ John Lipman
Name: John Lipman
Title: President

NEW ERA HELIUM CORP.

By: /s/ E. Will Gray II
Name: E. Will Gray II
Title: Chief Executive Officer

[Signature Page to Third Amendment to Business Combination Agreement and Plan of Reorganization]

Exhibit 10.3

FOURTH AMENDMENT TO THE
BUSINESS COMBINATION AGREEMENT AND PLAN OF REORGANIZATION

Dated as of September 30, 2024

This Fourth Amendment to the Business Combination Agreement and Plan of Reorganization, (this "Amendment"), is made and entered into as of the date first set forth above (the "Amendment Date") by and among ROTH CH ACQUISITION V CO., a Delaware corporation ("Roth"), ROTH CH V MERGER SUB CORP., a Delaware corporation ("Merger Sub"), New Era Helium Corp., a Nevada corporation (the "Company") and Roth CH V Holdings, Inc. ("Holdings"). Each of Roth, Merger Sub, the Company, and Holdings may be referred to in this Agreement as a "Party," or collectively as the "Parties."

WHEREAS the Parties are all of the Parties to that certain Business Combination Agreement and Plan of Reorganization dated as of January 3, 2024, as amended on June 5, 2024, (as may be further amended, modified or supplemented from time to time, the "Business Combination Agreement"); and

WHEREAS, the Parties now desire to amend the Business Combination Agreement to further increase the Outside Date;

NOW THEREFORE, in consideration of the mutual agreements contained herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, the Parties hereby agree as follows:

1. Definitions. Capitalized terms used but not defined herein shall have the meanings assigned to such terms in the Business Combination Agreement.

2. Amendments. Pursuant to the provisions of Section 9.04 of the Business Combination Agreement, the following section of the Business Combination Agreement are hereby amended and restated in their entirety to provide as follows:

   (a) Section 9.01(b) is hereby amended to read as follows:

   "by either Roth or the Company if the Effective Time shall not have occurred prior to November 30, 2024 (the "Outside Date"); provided, however, that this Agreement may not be terminated under this Section 9.01(b) (Termination) by or on behalf of any Party that either directly or indirectly through its affiliates is in breach or violation of any representation, warranty, covenant, agreement or obligation contained in this Agreement and such breach or violation is the principal cause of the failure of a condition set forth in Article VIII (CONDITIONS TO THE MERGER) on or prior to the Outside Date; or"

3. Effect of Amendment; Full Force and Effect. This Amendment shall form a part of the Business Combination Agreement for all purposes, and each Party shall be bound hereby and this Amendment and the Business Combination Agreement shall be read and interpreted as one combined instrument. From and after the Amendment Date, each reference in the Business Combination Agreement to "this Agreement," "hereof," "hereunder," "herein," "hereby" or words of like import referring to the Business Combination Agreement shall mean and be a reference to the Business Combination Agreement as amended by this Amendment. Except as herein expressly amended or otherwise provided herein, each and every term, condition, warranty and provision of the Business Combination Agreement shall remain in full force and effect, and such are hereby ratified, confirmed and approved by the Parties.

4. Governing Law. This Amendment shall be governed by, construed and enforced in accordance with the Laws of the State of Delaware without regard to the conflict of laws principles thereof.

5. Counterparts. This Amendment may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement. Delivery of an executed counterpart of a signature page to this Amendment by electronic means, including DocuSign, Adobe Sign or other similar e-signature services, e-mail or scanned pages shall be effective as delivery of a manually executed counterpart to this Amendment.

[*Signature Pages Follow*]

IN WITNESS WHEREOF, each of the Parties has caused this Amendment to be duly executed on its behalf as of the Amendment Date.

ROTH CH ACQUISITION V CO.

By: /s/ John Lipman
Name: John Lipman
Title: Co-Chief Executive Officer

ROTH CH V MERGER SUB CORP.

By: /s/ John Lipman
Name: John Lipman
Title: President

ROTH CH V HOLDINGS, INC.

By: /s/ John Lipman
Name: John Lipman
Title: President

NEW ERA HELIUM CORP.

By: /s/ E. Will Gray
Name: E. Will Gray II
Title: Chief Executive Officer

[Signature Page to Fourth Amendment to Business Combination Agreement and Plan of Reorganization]