

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 2017 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ 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. ▶ ☒	
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES	1b Three-digit plan number (PN) ▶	003	
	1c Effective date of plan 05/01/1975		
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) COMMERCIAL VEHICLE GROUP, INC. 7800 WALTON PARKWAY NEW ALBANY, OH 43054	2b Employer Identification Number (EIN) 41-1990662	2c Plan Sponsor's telephone number 614-289-5168	2d Business code (see instructions) 336300

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.	10/12/2018	FRANK J. DICESARE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2018	LAURA MACIAS
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ 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: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 348
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) 0
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 152
c Other retired or separated participants entitled to future benefits	6c 150
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 302
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 42
f Total. Add lines 6d and 6e	6f 344
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
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 Characteristics Codes in the instructions:

1B

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ 0 **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **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 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ **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 <u>COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COMMERCIAL VEHICLE GROUP, INC.</u>	D Employer Identification Number (EIN) <u>41-1990662</u>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
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Part I	Basic Information
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1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>			
2 Assets:			
a Market value	2a	<u>13855224</u>	
b Actuarial value	2b	<u>14153423</u>	
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	<u>185</u>	<u>9329380</u>	<u>9329380</u>
b For terminated vested participants	<u>163</u>	<u>2471828</u>	<u>2471828</u>
c For active participants	<u>0</u>	<u>0</u>	<u>0</u>
d Total	<u>348</u>	<u>11801208</u>	<u>11801208</u>
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	<u>5.84 %</u>	
6 Target normal cost	6	<u>12708</u>	

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	<u>08/07/2018</u>	Date
<u>DANIEL P. NICHOLS, F.S.A.</u>	<u>17-03073</u>	Most recent enrollment number
Type or print name of actuary	<u>913-906-4231</u>	Telephone number (including area code)
<u>CBIZ COTTONWOOD</u>		
Firm name		
<u>6900 COLLEGE BLVD., SUITE 300</u> <u>OVERLAND PARK, KS 66211</u>		
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)	0	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)	0	0
10 Interest on line 9 using prior year's actual return of <u>5.71</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		712710
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 <u>6.04</u> %		43048
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		755758
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)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	119.93%
15 Adjusted funding target attainment percentage	15	119.93%
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	117.16%
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
10/31/2017	60000	0	04/26/2018	75000	0
11/21/2017	65000	0	05/16/2018	3400	0
12/21/2017	65000	0	05/24/2018	70000	0
01/19/2018	75000	0	06/19/2018	7400	0
02/22/2018	75000	0	06/21/2018	75000	0
03/23/2018	75000	0	07/19/2018	80000	0
Totals ▶			18(b)	725800	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	678024

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: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
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 Is the plan required to provide a Schedule of Active Participants? 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 6)	31a	12708	
b Excess assets, if applicable, but not greater than line 31a	31b	12708	
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
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	678024	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	678024	
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 Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMERCIAL VEHICLE GROUP, INC.	D Employer Identification Number (EIN) 41-1990662	

Part I	Service Provider Information (see instructions)
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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)

CBIZ COTTONWOOD

31-1582098

(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?
11	NONE	11451	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COMERICA

42-1741646

(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?
19 21 49 59 62 72	NONE	5818	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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)

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(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?
			Yes ☐ No ☐	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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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 2017 This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES	B Three-digit plan number (PN) ►	003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500 COMMERCIAL VEHICLE GROUP, INC.	D Employer Identification Number (EIN) 41-1990662
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: COMMERCIAL VEHICLE GRP MASTER TRUST

b Name of sponsor of entity listed in (a): COMMERCIAL VEHICLE GROUP, INC.

c EIN-PN 41-1990662-030	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15365205
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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)**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)

(Complete as many entries as needed to report all participating plans)

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 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES</u>		B Three-digit plan number (PN) <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMERCIAL VEHICLE GROUP, INC.</u>		D Employer Identification Number (EIN) <u>41-1990662</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	577500	535800
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
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)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)	13244258	15365205
	(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)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	13821758 15901005
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	13821758 15901005

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	698300
	(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)	698300
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)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		2258175
(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		2956475

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	877228	
(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)		877228
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		877228

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2079247
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) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CROWE LLP

(2) EIN: 35-0921680

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.).....

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.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
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.)		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.).....		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?.....		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.).....		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.).....		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?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4072742. (See instructions.)

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 2017 This Form is Open to Public Inspection.
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES		B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 COMMERCIAL VEHICLE GROUP, INC.		D Employer Identification Number (EIN) 41-1990662
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): 38-6457728		
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 0
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2017 v. 170203		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	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) through (c)

- a** Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY
PLANT UNION EMPLOYEES
New Albany, Ohio

FINANCIAL STATEMENTS
December 31, 2017 and 2016

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
New Albany, Ohio

FINANCIAL STATEMENTS
December 31, 2017 and 2016

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INDEPENDENT AUDITOR'S REPORT

To the Benefits Committee
Commercial Vehicle Group, Inc.
Pension Plan for Norwalk Assembly Plant Union Employees
New Albany, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of Commercial Vehicle Group, Inc. Pension Plan for Norwalk Assembly Plant Union Employees (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits as of December 31, 2017 and changes therein for the year then ended, and its financial status as of December 31, 2016, and changes therein for the year then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in black ink that reads "Crowe LLP". The signature is stylized, with the "C" being large and the "LLP" being more compact.

Crowe LLP

Columbus, Ohio
October 9, 2018

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Investments, at estimated fair value (Note 3):		
Interest in Commercial Vehicle Group Master Trust	\$ 15,365,205	\$ 13,244,258
Receivables:		
Contributions	<u>535,800</u>	<u>577,500</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 15,901,005</u>	<u>\$ 13,821,758</u>

See accompanying notes to financial statements.

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Additions to net assets attributed to:		
Investment income (Note 3)		
Plan interest in Commercial Vehicle Group		
Master Trust investment gain	\$ 2,258,175	\$ 705,708
Employer contributions	<u>698,300</u>	<u>767,500</u>
Total additions	2,956,475	1,473,208
Deductions from net assets attributed to:		
Benefits paid to participants	<u>877,228</u>	<u>846,342</u>
Total deductions	<u>877,228</u>	<u>846,342</u>
Net increase	2,079,247	626,866
Net assets available for benefits:		
Beginning of year	<u>13,821,758</u>	<u>13,194,892</u>
End of year	<u>\$ 15,901,005</u>	<u>\$ 13,821,758</u>

See accompanying notes to financial statements.

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Commercial Vehicle Group, Inc. Pension Plan for Norwalk Assembly Plant Union Employees (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan’s provisions.

General: The Plan is a defined benefit pension plan established to provide for the payment of pension benefits and disability benefits for all eligible employees in UAW Local 1379 and other hourly-paid employees of the Norwalk Assembly Plant of Commercial Vehicle Group, Inc. (the “Company”) hired prior to May 1, 2006 with at least 90 days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

In June 2010, the Company ceased operations at the Norwalk, Ohio facility.

Plan Benefits: The Plan provides for retirement and disability benefits. Employees with five or more years of credited service are entitled to monthly pension benefits beginning at normal retirement age (65), equal to the number of years of credited service multiplied by the monthly unit of benefit (\$20.02 effective May 1, 2001 and thereafter). Employees’ benefits under the Plan vest after the completion of five years of service. The Plan permits early retirement at age 60 with minimum service of 10 years. Participants whose employment continues after reaching normal retirement age are eligible to receive benefits at the late retirement date. Employees may elect to receive the value of their accumulated Plan benefits as a single life annuity or as a joint and survivor annuity, payable monthly from the date of retirement. On June 14, 2007, the Plan was amended to provide limited early retirement opportunities to participants with at least 26 years of seniority and who have attained age 62 as of the end of the early retirement period(s). Participants who retire under the early retirement window shall receive benefits without consideration of the reduction in benefits described in the Plan document.

If an active employee becomes totally and permanently disabled after accumulating 10 years of credited service, the disability benefit is equal to the amount calculated under normal retirement. If an employee dies prior to the distribution of any accumulated Plan benefits, a portion of the employee’s accumulated benefits are payable to the designated beneficiary over the life of such beneficiary.

Funding: The Company contributes amounts that it considers necessary to provide assets sufficient to meet the benefits to be paid. The Company’s contributions for 2017 and 2016 met the minimum funding requirements of ERISA.

Administration: Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid through the Commercial Vehicle Group Master Trust (“Master Trust”). Investment management fees and operating expenses charged to the Master Trust for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

Actuarial Present Value of Accumulated Plan Benefits: Accumulated plan benefits are estimated future periodic payments attributable under the Plan’s provisions to services rendered by participants to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees with vested rights or their beneficiaries, and (b) present active employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on the benefit rate in effect on the date of the employee’s retirement. Benefits payable under all circumstances (i.e. retirement, disability and termination of employment) are included to the extent they are deemed attributable to employee services rendered as of the valuation date.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Trust Fund Administered by the Trustee: Under the terms of the trust agreement, Comerica Bank, the trustee, administers the Master Trust on behalf of the Plan and other Company sponsored retirement plans. Each participating retirement plan holds units of participation in the Master Trust. At December 31, 2017 and 2016, the Plan's interest in the net assets of the Master Trust was approximately 34.1% and 34.5%, respectively. Investment managers have been granted discretionary authority concerning purchases and sales of investments in the Master Trust in accordance with general guidelines established by the Company. Investment income and losses and administrative expenses related to the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

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

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results may differ from those estimates. It is at least reasonably possible that a significant change may occur in the near term for the estimate of the actuarial present value of accumulated plan benefits.

Payment of Benefits: Benefits payments to participants are recorded upon distribution.

Investment Valuation and Income Recognition: The Plan's interest in the Master Trust is reported at estimated fair value based upon the fair values of the underlying investments held in the Master Trust. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Master Trust's gains and losses on investments bought and sold as well as held during the year.

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and gives the lowest priority to unobservable inputs (level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES (Continued)

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held as underlying investments of the Master Trust.

Mutual funds and common stocks: The fair values of mutual funds and common stocks are determined by obtaining quoted prices on nationally recognized securities exchanges (level 1 inputs).

Pooled separate account: The fair values of participation units held in the pooled separate account are based on the net asset values as reported by the managers of the pooled separate account as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date. The Principal U.S. Property Separate Account ("Account") invests mainly in commercial real estate and includes mortgage loans which are backed by the associated properties. As of December 31, 2017 and 2016, the Account provides for daily redemptions by the Plan with no advance notice requirements, and has redemption prices that are determined by the fund's net asset value per unit.

Real estate investment trusts: The fair values of participation units held in real estate investment trusts are based on the net asset value reported by the fund managers as of the financial statement dates and recent transaction prices.

Collective trusts: The fair values of participation units held in collective trusts are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices. The investment objective of the Comerica Short Term Fund is to invest substantially all of its assets in short-term obligations having a stated maturity date of 397 days or less. Each collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Risks and Uncertainties: The Plan invests in a Master Trust which invests in various investments. Investments are exposed to various risks such as interest rate, market, liquidity, and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 3 – MASTER TRUST

A portion of the Plan's investments are in the Commercial Vehicle Group, Inc. Master Trust ("Master Trust") which was established for the investment of assets of the Plan and two other Company sponsored defined benefit retirement plans. Each participating plan has an undivided interest in the Master Trust. The assets of the Master Trust are held by Comerica Bank ("Trustee"). At December 31, 2017 and 2016, the Plan's interest in the net assets of the Master Trust was approximately 34.1% and 34.5%, respectively. Net assets, investment income, and administrative expenses of the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

The following table presents the net assets of the Master Trust as of December 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Assets		
Investments, at fair value		
Common stocks	\$ 10,253,623	\$ 8,582,359
Mutual funds	23,925,192	19,791,354
Collective trusts	345,031	589,626
Real estate investment trusts	361,776	160,042
Pooled separate accounts	<u>10,153,458</u>	<u>9,409,082</u>
Total investments	45,039,080	38,532,463
Cash	301,645	128,095
Accrued income	25,072	21,595
Due from brokers	<u>-</u>	<u>296,516</u>
Total assets	<u>\$ 45,365,797</u>	<u>\$ 38,978,669</u>
Liabilities		
Due to brokers for securities purchased	<u>\$ 319,929</u>	<u>\$ 589,001</u>
Total liabilities	<u>\$ 319,929</u>	<u>\$ 589,001</u>
Net assets	<u>\$ 45,045,868</u>	<u>\$ 38,389,668</u>

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 3 – MASTER TRUST (Continued)

The following are the changes in net assets of the Master Trust for the years ended December 31, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ 5,825,511	\$ 1,583,051
Interest and dividends	<u>900,162</u>	<u>597,233</u>
Total investment income	6,725,673	2,180,284
Net transfers	72,055	84,673
Administrative expenses	<u>(141,528)</u>	<u>(145,666)</u>
Increase in net assets	6,656,200	2,119,291
Net assets:		
Beginning of year	<u>38,389,668</u>	<u>36,270,377</u>
End of year	<u>\$ 45,045,868</u>	<u>\$ 38,389,668</u>

Assets and liabilities of the Master Trust as of December 31, 2017 and 2016 that are measured at fair value on a recurring basis are summarized below:

Fair Value Measurements at December 31, 2017 Using				
	<u>Total</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Common stocks	\$ 10,253,623	\$ 10,253,623	\$ -	\$ -
Mutual funds	<u>23,925,192</u>	<u>23,925,192</u>	<u>-</u>	<u>-</u>
Total investments in fair value hierarchy	34,178,815	34,178,815	-	-
Investments measured at net asset value*				
Collective trusts	345,031	-	-	-
Real estate investment trusts	361,776	-	-	-
Pooled separate accounts	<u>10,153,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investments, at fair value	<u>\$ 45,039,080</u>	<u>\$ 34,178,815</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 3 – MASTER TRUST (Continued)

	Fair Value Measurements at December 31, 2016 Using			
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Common stocks	\$ 8,582,359	\$ 8,582,359	\$ -	\$ -
Mutual funds	19,791,354	19,791,354	-	-
Total investments in fair value hierarchy	28,373,713	28,373,713	-	-
Investments measured at net asset value*				
Collective trusts	589,626	-	-	-
Real estate investment trusts	160,042	-	-	-
Pooled separate accounts	9,409,082	-	-	-
Investments, at fair value	<u>\$ 38,532,463</u>	<u>\$ 28,373,713</u>	<u>\$ -</u>	<u>\$ -</u>

*Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations were (a) life expectancy of participants (RP-2014 mortality table, projected generationally using the MP-2017 improvement scale), (b) retirement age assumptions (rates vary by age with 100% retirement at age 65), (c) a withdrawal rate for employees who will leave before retirement and (d) long term rate of return of 7.0% per annum. The foregoing actuarial assumptions are based on the presumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits as of December 31, 2016 is as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Retired participants and beneficiaries currently receiving payments	\$ 8,577,401
Other benefits	<u>2,216,026</u>

Nonvested benefits -

Total actuarial present value of accumulated plan benefits \$ 10,793,427

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The change in actuarial present value of accumulated plan benefits for the year ended December 31, 2016 consists of the following:

Actuarial present value of accumulated plan benefits at beginning of year	\$ 10,434,753
Increase (decrease) during the year attributable to:	
Benefits paid	(846,342)
Interest due to decrease in discount period	751,807
Benefits accumulated net of actuarial experience	35,671
Change in actuarial assumptions	<u>417,538</u>
Actuarial present value of accumulated plan benefits at end of the year	<u>\$ 10,793,427</u>

The change in actuarial assumptions is due to a change in the expected rate of return on plan assets from 7.5% in 2015 to 7.0% in 2016 as well as a change in the mortality projection scale from the MP-2016 improvement scale to the MP-2017 improvement scale.

NOTE 5 – PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor’s pension. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

NOTE 6 – TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 7, 2014, that the Plan is qualified and exempt from income tax under the provisions of Section 401(a) of the Internal Revenue Code (“IRC”). Plan management believes that the Plan is designed and is currently being operated in accordance with the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2017 and 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to federal income tax examinations for years prior to 2014.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2017 and 2016

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor (“DOL”) regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer, and certain others.

The Master Trust invests a portion of its investments in a proprietary fund of the trustee of the Plan and Master Trust. This investment constitutes a party in interest investment. The Company pays certain administrative expenses on behalf of the Plan. Also, the Company provides certain administrative services at no cost to the Plan.

NOTE 8 – DECEMBER 31, 2017 ACTUARIAL VALUATION - UNAUDITED

The December 31, 2017 actuarial valuation was completed prior to the release of the financial statements. A summary of the actuarial valuation information provided by the Plan’s actuary which has not been audited by independent accountants, is provided below for informational purposes.

The actuarial present value of accumulated plan benefits as of December 31, 2017 is as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Retired participants and beneficiaries currently receiving payments	\$ 8,703,604
Other benefits	<u>1,837,763</u>

Nonvested benefits	<u>-</u>
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Total actuarial present value of accumulated plan benefits	<u>\$ 10,541,367</u>
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The change in actuarial present value of accumulated plan benefits for the year ended December 31, 2017 consists of the following:

Actuarial present value of accumulated plan benefits at beginning of year	\$ 10,793,427
Increase (decrease) during the year attributable to:	
Benefits paid	(877,228)
Interest due to decrease in discount period	721,192
Benefits accumulated net of actuarial experience	<u>(96,024)</u>

Actuarial present value of accumulated plan benefits at end of the year	<u>\$ 10,541,367</u>
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NOTE 9 – SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition and disclosure through October 9, 2018, which is the date the financial statements were available to be issued.

Actuarial Assumptions and Methods

ACTUARIAL ASSUMPTIONS

a. Economic Assumptions

(i) Interest Rates Funding Rate	September 2016 Segment Rates (1.52%, 3.80%, 4.79%), but not less than HATFA 2014 Segment Rates for 2017 (based on 90% of 25-year averages = 4.16%, 5.72%, 6.48%), effective rate of 5.84% for 2017. September 2015 Segment Rates (1.34%, 4.03%, 5.06%), but not less than HATFA 2014 Segment Rates for 2016 (based on 90% of 25-year averages = 4.43%, 5.91%, 6.65%), effective rate of 6.04% for 2016.
- Discount Rate for ASC 715 - Discount Rate for ASC 960 - Long-term Rate of Return for ASC 715	3.87% for 2017 and 4.05% for 2016 7.00% for 2017 and 7.50% for 2016 7.00% for 2017 and 7.50% for 2016
(ii) Salary Increases	N/A
(iii) Expenses	Actual amount paid in previous plan year.
(iv) Maximum Benefit - Funding and ASC 960 - ASC 715	\$215,000 for current and future years. \$215,000 at Social Security Retirement Age, Increased by 2.0% per year beginning in 2018.

Actuarial Assumptions and Methods

b. Demographic Assumptions

- | | | | | | | | | | |
|--------------------------------|---|------------|----------|---------|-----|---------|-----|-----|------|
| (i) Mortality | For 2017 funding purposes, the 2017 Static Mortality Tables. For 2016 funding purposes, the 2016 Static Mortality Tables. For ASC 715 and ASC 960, the RP-2014 Total Mortality Tables projected generationally using scale MP-2016 (for 2017) and scale MP-2015 (for 2016). | | | | | | | | |
| (ii) Termination of Employment | See sample rates. | | | | | | | | |
| (iii) Disability | See sample rates. | | | | | | | | |
| (iv) Retirement | Rates are as follows:
<table border="0" style="margin-left: 40px;"><tr><td style="text-align: center;"><u>Age</u></td><td style="text-align: center;"><u>%</u></td></tr><tr><td style="text-align: center;">60 - 61</td><td style="text-align: center;">12%</td></tr><tr><td style="text-align: center;">62 - 64</td><td style="text-align: center;">24%</td></tr><tr><td style="text-align: center;">65+</td><td style="text-align: center;">100%</td></tr></table> | <u>Age</u> | <u>%</u> | 60 - 61 | 12% | 62 - 64 | 24% | 65+ | 100% |
| <u>Age</u> | <u>%</u> | | | | | | | | |
| 60 - 61 | 12% | | | | | | | | |
| 62 - 64 | 24% | | | | | | | | |
| 65+ | 100% | | | | | | | | |
| (v) Marital Status | For valuing death benefits, 100% of Participants are assumed to be married with males 2 years older than their female spouses. | | | | | | | | |

Actuarial Assumptions and Methods

(vi) Sample Rates:

Age	Funding Mortality Rates			
	Pre-Commencement		After Commencement	
	Male	Female	Male	Female
20	0.02%	0.01%	0.02%	0.01%
25	0.03%	0.01%	0.03%	0.01%
30	0.04%	0.02%	0.04%	0.02%
40	0.08%	0.04%	0.08%	0.04%
50	0.12%	0.10%	0.35%	0.16%
55	0.16%	0.20%	0.37%	0.29%
60	0.29%	0.33%	0.56%	0.55%
70	0.61%	0.65%	1.55%	1.48%
80	5.06%	3.88%	5.06%	3.88%

Age	Termination Rates		Disablement	
	Male	Female	Male	Female
25	10.4%	14.9%	.12%	.18%
30	7.1%	10.4%	.12%	.18%
35	4.9%	7.1%	.13%	.19%
40	3.1%	4.9%	.15%	.22%
45	1.7%	3.1%	.20%	.30%
50	0.5%	1.7%	.36%	.54%
55	0.0%	0.0%	.68%	1.02%
60	0.0%	0.0%	1.38%	2.07%

c. Change in Actuarial Assumptions

The assumed discount rate for ASC 715 purposes was changed from 4.05% to 3.87%. The assumed discount rate for ASC 960 purposes and the expected rate of return on plan assets for ASC 715 purposes were changed from 7.50% to 7.00%. The mortality projection scale assumption for ASC 715 and ASC 960 purposes was changed from scale MP-2015 to scale MP-2016. All other actuarial assumptions used in this valuation are the same as those used in the prior valuation, except for the required changes in the PPA funding interest rates (including the HATFA 2014 average segment rates) and mortality table.

Actuarial Assumptions and Methods

Actuarial Methods

a. Funding Method

The actuarial cost method is the Unit Credit cost method.

On the initial valuation date, the benefit accrued to date and the anticipated benefit accrual during the plan year immediately following the initial valuation date are determined for each participant.

The present values of these benefit are then calculated. The sum of the present values of all benefits accruing during the plan year immediately following the valuation date is the normal cost for the initial plan year. The sum of the present values of all benefits accrued prior to the valuation date, less the plan assets, is the initial unfunded actuarial accrued liability.

In subsequent years, the normal cost and unfunded actuarial accrued liability are recalculated on the basis described above. Experience gains and losses (changes in the unfunded actuarial accrued liability which result from causes other than contributions by the plan sponsor and the accrual of interest and additional normal costs) are directly calculated under this cost method. Adjustments to the unfunded actuarial accrued liability can occur, for example, as a result of plan amendments or assumption changes; such adjustments are determined by computing the change in the initial unfunded actuarial accrued liability.

b. Pension Expense Method

The actuarial method used in developing the Net Periodic Pension Cost, and the required disclosures, is the Projected Unit Credit Actuarial Cost Method. This is the method prescribed in the Financial Accounting Standards ASC 715.

The final day of the fiscal year is the measurement date for purposes of determining the value of liabilities and assets at the end of each fiscal year.

The Company has made no commitments for future changes in the Plan that would require recognition at this time.

Cumulative net actuarial gains and losses in excess of the allowable 10% corridor are amortized over the average future life expectancy of all participants.

Increases in the benefit obligations due to Plan amendments are amortized on a straight-line basis over the average future service of active participants.

Actuarial Assumptions and Methods

c. Asset Valuation Method

For funding purposes, the actuarial value of assets is defined as the smoothed market value of assets. The smoothed market value will be the market value of assets adjusted by the applicable percentage of the gain or loss calculated in each year during the smoothing period. The gain or loss is the difference between the current year's market value and prior year's market value brought forward with contributions, benefit payments, and administrative expenses, all adjusted for interest to the valuation date. The applicable percentage is 66-2/3% for the year preceding the valuation date and 33-1/3% for the second year preceding of the valuation date. The actuarial value of assets will be adjusted to be no greater than 110% and no less than 90% of the current (market) value of assets. For funding purposes, accrued contributions and expenses are included in the market value.

For pension expense purposes, the actuarial value of assets is defined as the market value of Plan assets.

d. Valuation Procedures

No actuarial liability is accrued for non-vested terminated employees, even if a break in service had not occurred as of the actuarial valuation date. An actuarial liability is accrued for all other terminated employees, even if a claim for benefits has not been made.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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**2017****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
☒ 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. ☒
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information**1a** Name of planCOMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT
UNION EMPLOYEES**1b** Three-digit plan
number (PN) ▶

003

1c Effective date of plan
05/01/1975**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)

Commercial Vehicle Group, Inc.

7800 Walton Parkway

New Albany

OH 43054

2b Employer Identification
Number (EIN)
41-1990662**2c** Plan Sponsor's telephone
number
614-289-5168**2d** Business code (see
instructions)
336300**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		<u>10-12-18</u>	Frank J. DiCesare
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10-12-18</u>	Laura Macias
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☒ 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:**a** Sponsor's name**c** Plan Name**4b** EIN**4d** PN**5** Total number of participants at the beginning of the plan year**5**

34 E

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)**

0

a(2) Total number of active participants at the end of the plan year**6a(2)**

0

b Retired or separated participants receiving benefits.....**6b**

152

c Other retired or separated participants entitled to future benefits**6c**

150

d Subtotal. Add lines 6a(2), 6b, and 6c.....**6d**

302

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.**6e**

42

f Total. Add lines 6d and 6e.....**6f**

344

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**6g****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 Characteristics Codes in the instructions:

1B

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:**9a** Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (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) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information - Small Plan)
- (3) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **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 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

► **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 COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR NORWALK ASSEMBLY PLANT UNION EMPLOYEES	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">B Three-digit plan number (PN) ►</td> <td style="width: 30%; text-align: center;">003</td> </tr> </table>	B Three-digit plan number (PN) ►	003
B Three-digit plan number (PN) ►	003		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COMMERCIAL VEHICLE GROUP, INC.	D Employer Identification Number (EIN) 41-1990662		

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
---	---

Part I Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>		
2	Assets:		
	a Market value.....	2a	13,855,224
	b Actuarial value	2b	14,153,423
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	185	9,329,380
	b For terminated vested participants	163	2,471,828
	c For active participants	0	0
	d Total	348	11,801,208
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	5.84%
6	Target normal cost	6	12,708

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 DANIEL P. NICHOLS, F.S.A. Type or print name of actuary CBIZ COTTONWOOD Firm name 6900 COLLEGE BLVD., SUITE 300 OVERLAND PARK KS 66211 Address of the firm	<u>08/07/2018</u> Date <u>1703073</u> Most recent enrollment number <u>913-906-4231</u> Telephone number (including area code)
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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).....	0	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).....	0	0
10	Interest on line 9 using prior year's actual return of <u>5.71%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		712,710
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 <u>6.04%</u>		43,048
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.....		755,758
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).....	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	119.93%
15	Adjusted funding target attainment percentage.....	15	119.93%
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	117.16%
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
10/31/2017	60,000	0			
11/21/2017	65,000	0			
12/21/2017	65,000	0			
01/19/2018	75,000	0			
02/22/2018	75,000	0			
03/23/2018	75,000	0			
04/26/2018	75,000	0			
05/16/2018	3,400	0			
05/24/2018	70,000	0			
06/19/2018	7,400	0			
06/21/2018	75,000	0			
07/19/2018	80,000	0			
Totals ▶			18(b)	725,800	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	678,024

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:
4.16 %2nd segment:
5.72 %3rd segment:
6.48 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

63

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** Is the plan required to provide a Schedule of Active Participants? 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 6) **31a** 12,708**b** Excess assets, if applicable, but not greater than line 31a **31b** 12,708**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** 678,024**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 678,024**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 Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment **42****43** Excess installment acceleration amount to be carried over to future plan years **43**

ATTACHMENT TO 2017 SCHEDULE SB (FORM 5500) – LINE 22
Description of Weighted Average Retirement Age

Name of Plan: **Commercial Vehicle Group, Inc. Pension Plan
for Norwalk Assembly Plant Union Employees**
EIN: **41-1990662**
Plan Number: **003**

Age	Retirement Rate	Weight	Age x Weight
60	12%	12.00%	7.2000
61	12%	10.56%	6.4416
62	24%	18.59%	11.5231
63	24%	14.13%	8.8988
64	24%	10.74%	6.8704
65	100%	33.99%	<u>22.0963</u>
Weighted Average Retirement Age			63.0302
Rounded to Nearest Integer			63.0000

Summary of Plan Provisions

1. Effective Date of Plan

The Plan was effective May 1, 1975. The Plan was most recently restated as of January 1, 2013.

2. Plan Year

Prior to 2006, the Plan Year began on October 1 each year and ended on the following September 30. The Plan Year was amended to start on January 1 as of January 1, 2006.

3. Eligibility

Employees hired in UAW Local 1379 and other hourly-paid employees at the Norwalk, OH assembly plant who have been employed at least 90 days. Any employee hired or rehired after May 1, 2006 is not eligible for the plan.

4. Retirement Date

The normal retirement date is the last day of the calendar month coincident with or immediately following the participant's 65th birthday. Early retirement may be elected after attaining age 60 and completing 10 years of vesting service.

5. Service

- | | |
|----------------------|---|
| a. Credited Service: | Full credit for 1,800 or more hours, one-tenth credit for each 180 hours or major fraction thereof. |
| b. Vesting Service: | One year credit for 1,000 or more hours. |

6. Normal Retirement Benefit

The Normal Retirement Benefit shall be equal to the number of years and fractional years of Credited Service multiplied by the benefit rate in effect at the date the employee retires or terminates covered employment. The benefit rate has been \$20.02 since May 1, 2001 (lower rates applied before that date).

7. Accrued Benefit

The Accrued Benefit shall be determined at any time using the Normal Retirement Benefit formula, based on the number of years of Credited Service and the benefit rate in effect at the date of determination.

Summary of Plan Provisions

8. Early Retirement Benefit

The Early Retirement benefit shall be equal to the Accrued Benefit. Such benefit shall not be reduced if payments begin after age 65, but will be reduced 0.6% for each month by which payments begin prior to age 65.

Several Early Retirement Windows have been provided in prior years that provided unreduced retirement benefits if the retiring member was at least age 62 and had completed at least 26 years of seniority.

9. Normal Form of Benefits

If a participant is married on the date his retirement benefits are to commence, the retirement benefits will be paid in the form of a Qualified 55% Joint-and-Survivor Pension. Such benefits are 95% (adjusted for more than a five-year age difference) of the benefits which would have been payable on the single-life basis. If a participant is not married at the date his retirement benefits are to commence, the benefits will be paid on the basis of a single-life benefit.

10. Death Benefits

If a participant dies after eligibility for Early Retirement, the surviving spouse will receive a monthly benefit equal to 55% of the amount that would have been payable if the participant had elected Early Retirement on the day preceding his death and began receiving benefits under a Qualified 55% Joint-and-Survivor Annuity.

If a participant dies before eligibility for Early Retirement, but after becoming vested, the surviving spouse shall be entitled to a benefit beginning at the time the participant would have first been eligible for Retirement benefits. The benefit shall be equal to 55% of the benefit determined as if the participant had terminated employment just prior to death, and instead survived to the date first eligible for Retirement benefits, and retired with a Qualified 55% Joint-and-Survivor Annuity.

11. Termination of Employment

Accrued benefits vest according to the following schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 5	0%
5 or more	100%

Summary of Plan Provisions

12. Disability Benefits

If a participant becomes totally and permanently disabled after completing ten years of Credited Service, his accrued benefit (unreduced for commencement prior to normal retirement) shall be paid after four weeks of incapacity.

13. Cost of Plan

The entire cost of the Plan is paid by the employer.

Actuarial Assumptions and Methods

ACTUARIAL ASSUMPTIONS

a. Economic Assumptions

(i) Interest Rates • Funding Rate	September 2016 Segment Rates (1.52%, 3.80%, 4.79%), but not less than HATFA 2014 Segment Rates for 2017 (based on 90% of 25-year averages = 4.16%, 5.72%, 6.48%), effective rate of 5.84% for 2017. September 2015 Segment Rates (1.34%, 4.03%, 5.06%), but not less than HATFA 2014 Segment Rates for 2016 (based on 90% of 25-year averages = 4.43%, 5.91%, 6.65%), effective rate of 6.04% for 2016.
• Discount Rate for ASC 715 • Discount Rate for ASC 960 • Long-term Rate of Return for ASC 715	3.87% for 2017 and 4.05% for 2016 7.00% for 2017 and 7.50% for 2016 7.00% for 2017 and 7.50% for 2016
(ii) Salary Increases	N/A
(iii) Expenses	Actual amount paid in previous plan year.
(iv) Maximum Benefit • Funding and ASC 960 • ASC 715	\$215,000 for current and future years. \$215,000 at Social Security Retirement Age, Increased by 2.0% per year beginning in 2018.

Actuarial Assumptions and Methods

b. Demographic Assumptions

- | | | | | | | | | | | |
|------------|---------------------------|---|------------|----------|---------|-----|---------|-----|-----|------|
| (i) | Mortality | For 2017 funding purposes, the 2017 Static Mortality Tables. For 2016 funding purposes, the 2016 Static Mortality Tables. For ASC 715 and ASC 960, the RP-2014 Total Mortality Tables projected generationally using scale MP-2016 (for 2017) and scale MP-2015 (for 2016). | | | | | | | | |
| (ii) | Termination of Employment | See sample rates. | | | | | | | | |
| (iii) | Disability | See sample rates. | | | | | | | | |
| (iv) | Retirement | Rates are as follows:
<table border="0" style="margin-left: 40px;"><tr><td style="text-align: center;"><u>Age</u></td><td style="text-align: center;"><u>%</u></td></tr><tr><td style="text-align: center;">60 - 61</td><td style="text-align: center;">12%</td></tr><tr><td style="text-align: center;">62 - 64</td><td style="text-align: center;">24%</td></tr><tr><td style="text-align: center;">65+</td><td style="text-align: center;">100%</td></tr></table> | <u>Age</u> | <u>%</u> | 60 - 61 | 12% | 62 - 64 | 24% | 65+ | 100% |
| <u>Age</u> | <u>%</u> | | | | | | | | | |
| 60 - 61 | 12% | | | | | | | | | |
| 62 - 64 | 24% | | | | | | | | | |
| 65+ | 100% | | | | | | | | | |
| (v) | Marital Status | For valuing death benefits, 100% of Participants are assumed to be married with males 2 years older than their female spouses. | | | | | | | | |

Actuarial Assumptions and Methods

(vi) Sample Rates:

Age	Funding Mortality Rates			
	Pre-Commencement		After Commencement	
	Male	Female	Male	Female
20	0.02%	0.01%	0.02%	0.01%
25	0.03%	0.01%	0.03%	0.01%
30	0.04%	0.02%	0.04%	0.02%
40	0.08%	0.04%	0.08%	0.04%
50	0.12%	0.10%	0.35%	0.16%
55	0.16%	0.20%	0.37%	0.29%
60	0.29%	0.33%	0.56%	0.55%
70	0.61%	0.65%	1.55%	1.48%
80	5.06%	3.88%	5.06%	3.88%

Age	Termination Rates		Disablement	
	Male	Female	Male	Female
25	10.4%	14.9%	.12%	.18%
30	7.1%	10.4%	.12%	.18%
35	4.9%	7.1%	.13%	.19%
40	3.1%	4.9%	.15%	.22%
45	1.7%	3.1%	.20%	.30%
50	0.5%	1.7%	.36%	.54%
55	0.0%	0.0%	.68%	1.02%
60	0.0%	0.0%	1.38%	2.07%

c. Change in Actuarial Assumptions

The assumed discount rate for ASC 715 purposes was changed from 4.05% to 3.87%. The assumed discount rate for ASC 960 purposes and the expected rate of return on plan assets for ASC 715 purposes were changed from 7.50% to 7.00%. The mortality projection scale assumption for ASC 715 and ASC 960 purposes was changed from scale MP-2015 to scale MP-2016. All other actuarial assumptions used in this valuation are the same as those used in the prior valuation, except for the required changes in the PPA funding interest rates (including the HATFA 2014 average segment rates) and mortality table.

Actuarial Assumptions and Methods

Actuarial Methods

a. Funding Method

The actuarial cost method is the Unit Credit cost method.

On the initial valuation date, the benefit accrued to date and the anticipated benefit accrual during the plan year immediately following the initial valuation date are determined for each participant.

The present values of these benefit are then calculated. The sum of the present values of all benefits accruing during the plan year immediately following the valuation date is the normal cost for the initial plan year. The sum of the present values of all benefits accrued prior to the valuation date, less the plan assets, is the initial unfunded actuarial accrued liability.

In subsequent years, the normal cost and unfunded actuarial accrued liability are recalculated on the basis described above. Experience gains and losses (changes in the unfunded actuarial accrued liability which result from causes other than contributions by the plan sponsor and the accrual of interest and additional normal costs) are directly calculated under this cost method. Adjustments to the unfunded actuarial accrued liability can occur, for example, as a result of plan amendments or assumption changes; such adjustments are determined by computing the change in the initial unfunded actuarial accrued liability.

b. Pension Expense Method

The actuarial method used in developing the Net Periodic Pension Cost, and the required disclosures, is the Projected Unit Credit Actuarial Cost Method. This is the method prescribed in the Financial Accounting Standards ASC 715.

The final day of the fiscal year is the measurement date for purposes of determining the value of liabilities and assets at the end of each fiscal year.

The Company has made no commitments for future changes in the Plan that would require recognition at this time.

Cumulative net actuarial gains and losses in excess of the allowable 10% corridor are amortized over the average future life expectancy of all participants.

Increases in the benefit obligations due to Plan amendments are amortized on a straight-line basis over the average future service of active participants.

Actuarial Assumptions and Methods

c. Asset Valuation Method

For funding purposes, the actuarial value of assets is defined as the smoothed market value of assets. The smoothed market value will be the market value of assets adjusted by the applicable percentage of the gain or loss calculated in each year during the smoothing period. The gain or loss is the difference between the current year's market value and prior year's market value brought forward with contributions, benefit payments, and administrative expenses, all adjusted for interest to the valuation date. The applicable percentage is 66-2/3% for the year preceding the valuation date and 33-1/3% for the second year preceding of the valuation date. The actuarial value of assets will be adjusted to be no greater than 110% and no less than 90% of the current (market) value of assets. For funding purposes, accrued contributions and expenses are included in the market value.

For pension expense purposes, the actuarial value of assets is defined as the market value of Plan assets.

d. Valuation Procedures

No actuarial liability is accrued for non-vested terminated employees, even if a break in service had not occurred as of the actuarial valuation date. An actuarial liability is accrued for all other terminated employees, even if a claim for benefits has not been made.

Summary of Plan Provisions

1. Effective Date of Plan

The Plan was effective May 1, 1975. The Plan was most recently restated as of January 1, 2013.

2. Plan Year

Prior to 2006, the Plan Year began on October 1 each year and ended on the following September 30. The Plan Year was amended to start on January 1 as of January 1, 2006.

3. Eligibility

Employees hired in UAW Local 1379 and other hourly-paid employees at the Norwalk, OH assembly plant who have been employed at least 90 days. Any employee hired or rehired after May 1, 2006 is not eligible for the plan.

4. Retirement Date

The normal retirement date is the last day of the calendar month coincident with or immediately following the participant's 65th birthday. Early retirement may be elected after attaining age 60 and completing 10 years of vesting service.

5. Service

- | | |
|----------------------|---|
| a. Credited Service: | Full credit for 1,800 or more hours, one-tenth credit for each 180 hours or major fraction thereof. |
| b. Vesting Service: | One year credit for 1,000 or more hours. |

6. Normal Retirement Benefit

The Normal Retirement Benefit shall be equal to the number of years and fractional years of Credited Service multiplied by the benefit rate in effect at the date the employee retires or terminates covered employment. The benefit rate has been \$20.02 since May 1, 2001 (lower rates applied before that date).

7. Accrued Benefit

The Accrued Benefit shall be determined at any time using the Normal Retirement Benefit formula, based on the number of years of Credited Service and the benefit rate in effect at the date of determination.

Summary of Plan Provisions

8. Early Retirement Benefit

The Early Retirement benefit shall be equal to the Accrued Benefit. Such benefit shall not be reduced if payments begin after age 65, but will be reduced 0.6% for each month by which payments begin prior to age 65.

Several Early Retirement Windows have been provided in prior years that provided unreduced retirement benefits if the retiring member was at least age 62 and had completed at least 26 years of seniority.

9. Normal Form of Benefits

If a participant is married on the date his retirement benefits are to commence, the retirement benefits will be paid in the form of a Qualified 55% Joint-and-Survivor Pension. Such benefits are 95% (adjusted for more than a five-year age difference) of the benefits which would have been payable on the single-life basis. If a participant is not married at the date his retirement benefits are to commence, the benefits will be paid on the basis of a single-life benefit.

10. Death Benefits

If a participant dies after eligibility for Early Retirement, the surviving spouse will receive a monthly benefit equal to 55% of the amount that would have been payable if the participant had elected Early Retirement on the day preceding his death and began receiving benefits under a Qualified 55% Joint-and-Survivor Annuity.

If a participant dies before eligibility for Early Retirement, but after becoming vested, the surviving spouse shall be entitled to a benefit beginning at the time the participant would have first been eligible for Retirement benefits. The benefit shall be equal to 55% of the benefit determined as if the participant had terminated employment just prior to death, and instead survived to the date first eligible for Retirement benefits, and retired with a Qualified 55% Joint-and-Survivor Annuity.

11. Termination of Employment

Accrued benefits vest according to the following schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 5	0%
5 or more	100%

Summary of Plan Provisions

12. Disability Benefits

If a participant becomes totally and permanently disabled after completing ten years of Credited Service, his accrued benefit (unreduced for commencement prior to normal retirement) shall be paid after four weeks of incapacity.

13. Cost of Plan

The entire cost of the Plan is paid by the employer.