

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 2018 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</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 <u>COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES</u>		1b Three-digit plan number (PN) ▶	<u>002</u>
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) <u>COMMERCIAL VEHICLE GROUP, INC.</u> <u>7800 WALTON PARKWAY</u> <u>NEW ALBANY, OH 43054</u>		1c Effective date of plan <u>10/01/1968</u>	
2b Employer Identification Number (EIN) <u>41-1990662</u>		2c Plan Sponsor's telephone number <u>614-289-5168</u>	
2d Business code (see instructions) <u>336300</u>			

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.	10/10/2019	FRANK DICESARE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2018)
v. 171027

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	5 369
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 18 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 0 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: 1A 1I 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) ☐ 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 2018 Form M-1 annual report. If the plan was not required to file the 2018 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 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

▶ **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 MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>002</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

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2018</u>	
2 Assets:	
a Market value.....	2a <u>27777108</u>
b Actuarial value	2b <u>26220471</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>142</u> (2) Vested Funding Target <u>13821616</u> (3) Total Funding Target <u>13821616</u>
b For terminated vested participants	<u>209</u> <u>6859633</u> <u>6859633</u>
c For active participants	<u>18</u> <u>2109771</u> <u>2146082</u>
d Total	<u>369</u> <u>22791020</u> <u>22827331</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>5.66 %</u>
6 Target normal cost	6 <u>11974</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>DANIEL P. NICHOLS, F.S.A.</u>	<u>09/23/2019</u> Date
Type or print name of actuary <u>CBIZ COTTONWOOD</u>	<u>17-03073</u> Most recent enrollment number
Firm name <u>6900 COLLEGE BLVD., SUITE 300 OVERLAND PARK, KS 66211</u>	<u>913-906-4231</u> Telephone number (including area code)
Address of the firm	

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>17.03</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)		1182602
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>5.87</u> %		69419
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		1252021
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	114.86%
15 Adjusted funding target attainment percentage	15	114.86%
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	108.40%
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
10/19/2018	115000	0			
11/21/2018	115000	0			
12/20/2018	115000	0			
Totals ▶			18(b)	345000	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	328613

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: 3.92%	2nd segment: 5.52%	3rd segment: 6.29%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute
	Current regulation:	☐ 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	11974	
b Excess assets, if applicable, but not greater than line 31a	31b	11974	
32 Amortization installments:	Outstanding Balance		
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	328613	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	328613	
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

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
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES	B Three-digit plan number (PN) ▶	002
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	10910	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 ☐

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 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE 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	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 <u>41-1990662-030</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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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)
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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)
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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):

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 2018 This Form is Open to Public Inspection
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES		B Three-digit plan number (PN) ► 002
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 Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	988310	0
(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)	26711678	0
(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)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	27699988	0

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	27699988	0
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	345000	
(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)		345000
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)		-1336095
(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		-991095

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1360292	
(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)		1360292
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)	10910	
(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)		10910
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1371202

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2362297
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		25337691

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.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		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?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k	X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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)
COMMERCIAL VEHICLE GROUP, INC. MAYFLOWER LEGACY PENSION PLAN	41-1990662	010

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 4143347. (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 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>COMMERCIAL VEHICLE GROUP, INC. PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>002</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	Distributions
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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	<u>0</u>
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): <u>38-6457728</u>		
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	<u>0</u>

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.)
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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
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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
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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.
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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) 2018
v. 171027

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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**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 MAYFLOWER VEHICLE
SYSTEMS SALARIED EMPLOYEES**
New Albany, Ohio

FINANCIAL STATEMENTS
December 31, 2018 and 2017

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
New Albany, Ohio

FINANCIAL STATEMENTS
December 31, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

To the Benefits Committee
Commercial Vehicle Group, Inc.
Pension Plan for Mayflower Vehicle Systems
Salaried Employees
New Albany, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of Commercial Vehicle Group, Inc. Pension Plan for Mayflower Vehicle Systems Salaried Employees (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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.

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, 2018, and changes therein for the year then ended, and its financial status as of December 31, 2017, and changes therein for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statements, effective December 31, 2018 the Plan merged into the Commercial Vehicle Group, Inc. Pension Plan for Shadyside Plant Union Employees, which was subsequently renamed the Commercial Vehicle Group, Inc. Mayflower Legacy Plan. Our opinion is not modified with respect to this matter.

A handwritten signature in black ink that reads "Crowe LLP". The signature is written in a cursive, flowing style.

Crowe LLP

Columbus, Ohio
October 8, 2019

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Investments, at estimated fair value (Note 3):		
Interest in Commercial Vehicle Group Master Trust	\$ -	\$ 26,711,678
Receivables		
Contributions	<u>-</u>	<u>988,310</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ -</u>	<u>\$ 27,699,988</u>

See accompanying notes to financial statements.

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the years ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Additions to net assets attributed to:		
Investment income (Note 3)		
Plan interest in Commercial Vehicle Group		
Master Trust investment gain	\$ -	\$ 3,914,079
Employer contributions	<u>345,000</u>	<u>1,256,210</u>
Total additions	345,000	5,170,289
Deductions from net assets attributed to:		
Plan interest in Commercial Vehicle Group		
Master Trust investment loss	1,336,095	-
Benefits paid to participants	1,360,292	1,227,449
Other expenses	<u>10,910</u>	<u>-</u>
Total deductions	<u>2,707,297</u>	<u>1,227,449</u>
Net (decrease) increase prior to transfers	(2,362,297)	3,942,840
Transfers to other plan (Note 1)	(25,337,691)	-
Net (decrease) increase	(27,699,988)	3,942,840
Net assets available for benefits:		
Beginning of year	<u>27,699,988</u>	<u>23,757,148</u>
End of year	<u>\$ -</u>	<u>\$ 27,699,988</u>

See accompanying notes to financial statements.

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Commercial Vehicle Group, Inc. Pension Plan for Mayflower Vehicle Systems Salaried 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 salaried employees of Mayflower Vehicle Systems, LLC, a wholly owned subsidiary of Commercial Vehicle Group, Inc. (the “Company”) and hourly employees at Kings Mountain, North Carolina who were eligible to participate prior to October 15, 1997. Employees were eligible for the Plan once they completed one year of service and attained age 21. Effective March 31, 2006, the Plan was frozen to new participants and future benefit accruals. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Effective December 31, 2018 the Plan was merged into the Commercial Vehicle Group, Inc. Pension Plan for Shadyside Plant Union Employees—which was then renamed the Commercial Vehicle Group, Inc. Mayflower Legacy Pension Plan.

Plan Benefits: The Plan provides for retirement and disability benefits. Employees, other than hourly-paid employees at the Kings Mountain facility, with five or more years of credited service are entitled to monthly pension benefits beginning at normal retirement age (65), equal to the sum of (1) the accrued benefit equal to 1.25% of average monthly compensation, up to \$833.33, multiplied by the participant’s total number of periods of service, not to exceed 30 years, plus (2) 1.75% of average monthly compensation in excess of \$833.33, multiplied by the participants’ total number of periods of service, not to exceed 30 years. The pension benefit for those hourly-paid employees at the Kings Mountain facility is equal to \$20 for each year of service, plus \$1.67 for each additional month of service comprising a fraction of a year through October 15, 1997. Effective March 31, 2006, benefit accruals under the Plan ceased. Employees’ benefits under the Plan vest after the completion of five years of service. Effective March 31, 2006, the accrued benefits of active participants were 100% vested. The Plan permits early retirement at age 55 with minimum service of 15 years. Employees may elect to receive the value of their accumulated plan benefits as a single life annuity, life annuity with guaranteed payments, or as a joint and survivor annuity, payable monthly from the date of retirement.

If an active employee, other than hourly-paid employees at the Kings Mountain facility, becomes totally and permanently disabled after accumulating 15 years of credited service, the disability benefit is equal to the amount calculated under normal retirement. The disability benefit for a participant who was an hourly-paid employee of the Kings Mountain facility is equal to a monthly annuity of \$20 for each year of credited service, through October 15, 1997. 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 2018 and 2017 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.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 1 – DESCRIPTION OF PLAN (Continued)

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 under the Plan are based on employee's compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date the benefit information is presented. 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.

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, the Plan's interest in the net assets of the Master Trust was approximately 59.3%. 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.

Transfers to Other Plan: Effective December 31, 2018, the Plan was merged into the Commercial Vehicle Group, Inc. Pension Plan for Shadyside Plant Union Employees, which was subsequently renamed the Commercial Vehicle Group, Inc. Mayflower Legacy Plan. The transfer of \$25,337,691 in net assets and accumulated plan benefits of \$20,409,420 (unaudited) from the Plan was completed on December 31, 2018.

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.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES (Continued)

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.

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, 2018 and 2017, 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.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES (Continued)

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.

NOTE 3 – MASTER TRUST

All 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, the Plan's interest in the net assets of the Master Trust was approximately 59.3%. The Plan merged into the Commercial Vehicle Group, Inc. Pension Plan for Shadyside Plant Union Employees as of December 31, 2018 and therefore held no interest in the Master Trust as of that date. Net assets, investment income (loss), 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:

	<u>2017</u>
Assets	
Investments, at fair value	
Common stocks	\$ 10,253,623
Mutual funds	23,925,192
Collective trusts	345,031
Real estate investment trusts	361,776
Pooled separate account	<u>10,153,458</u>
Total investments	45,039,080
Cash	301,645
Accrued income	<u>25,072</u>
Total assets	<u>\$ 45,365,797</u>
Liabilities	
Due to brokers for securities purchased	<u>\$ 319,929</u>
Total liabilities	<u>\$ 319,929</u>
Net assets	<u>\$ 45,045,868</u>

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 3 – MASTER TRUST (Continued)

The following are the changes in net assets of the Master Trust for the years ended December 31, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Investment income (loss)		
Net (depreciation) appreciation in fair value of investments	\$ (3,121,239)	\$ 5,825,511
Interest and dividends	<u>1,074,490</u>	<u>900,162</u>
Total investment income (loss)	(2,046,749)	6,725,673
Net transfers	152,326	72,055
Administrative expenses	<u>(189,648)</u>	<u>(141,528)</u>
(Decrease) Increase in net assets	(2,084,071)	6,656,200
Net assets:		
Beginning of year	<u>45,045,868</u>	<u>38,389,668</u>
End of year	<u>\$ 42,961,797</u>	<u>\$ 45,045,868</u>

Assets and liabilities of the Master Trust as of December 31, 2017 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 account	<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>

*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 Note 3.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

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-2018 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, 2017 is as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Retired participants and beneficiaries currently receiving payments	\$ 12,682,946
Other benefits	<u>7,814,989</u>
	20,497,935

Nonvested benefits	<u>35,042</u>
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Total actuarial present value of accumulated plan benefits	<u>\$ 20,532,977</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	\$ 20,615,714
Increase (decrease) during the year attributable to:	
Benefits paid	(1,227,449)
Interest due to decrease in discount period	1,394,934
Benefits accumulated net of actuarial experience	(200,993)
Change in actuarial assumptions	<u>(49,229)</u>
Actuarial present value of accumulated plan benefits at end of the year	<u>\$ 20,532,977</u>

The change in actuarial assumptions is due to a change in the mortality projection scale from the MP-2017 improvement scale to the MP-2018 improvement scale.

The accumulated plan benefits of \$20,409,420 (unaudited) as of December 31, 2018 were transferred to the Commercial Vehicle Group, Inc. Pension Plan for Shadyside Plant Union Employees as part of the plan merger described in Note 1.

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.

(Continued)

COMMERCIAL VEHICLE GROUP, INC.
PENSION PLAN FOR MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018 and 2017

NOTE 5 – PLAN TERMINATION (Continued)

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 February 24, 2014, that the Plan is qualified and exempt from income tax under the provisions of Section 401(a) of the Internal Revenue Code (“IRC”). Although the Plan has been amended since receiving the determination letter, Plan management believes that the Plan is designed and being operated in compliance with the applicable requirements of 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, 2018 and 2017, 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 2015.

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 – SUBSEQUENT EVENTS

Plan management has evaluated subsequent events for recognition and disclosure through October 8, 2019, which is the date the financial statements were available to be issued.

Attachment to 2018 Schedule SB (Form 5500) – Line 26
Commercial Vehicle Group, Inc. Pension Plan for Commercial Vehicle Systems Salaried Employees
EIN/PN: 41-1990662/002

Schedule of Active Participant Data

	Years of credited service:										<u>Total</u>
	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 & up</u>	
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	1	3	1	0	0	0	5
55 to 59	0	0	0	0	0	4	3	0	0	0	7
60 to 64	0	0	0	0	0	1	2	1	1	0	5
65 to 69	0	0	0	0	0	1	0	0	0	0	1
70 & up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	1	9	6	1	1	0	18

Actuarial Assumptions and Methods

ACTUARIAL ASSUMPTIONS

a. Economic Assumptions

- | | | |
|-------|--|--|
| (i) | Interest Rates | |
| | <ul style="list-style-type: none"> • Funding Rate | <p>September 2017 Segment Rates (1.75%, 3.76%, 4.66%), but not less than HATFA 2014 Segment Rates for 2018 (based on 90% of 25-year averages = 3.92%, 5.52%, 6.29%), effective rate of 5.66% for 2018. 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 5.87% for 2017.</p> |
| | <i>Basis</i> | <i>Prescribed by IRS regulation.</i> |
| | <ul style="list-style-type: none"> • Discount Rate for ASC 960 | 7.00% for 2018 and 7.00% for 2017 |
| | <i>Basis</i> | <i>Expected Long-term rate of return used by Company for ASC 715</i> |
| | <ul style="list-style-type: none"> • Long-term Rate of Return for ASC 715 | 7.00% for 2018 and 7.00% for 2017 |
| | <i>Basis</i> | <i>A building block approach is used which combines historical real rates of return with the weight of the asset class plus inflation (assumed net of administrative expenses).</i> |
| (ii) | Salary Increases | N/A |
| (iii) | Expenses | Actual amount paid in previous plan year. |
| (iv) | Maximum Benefit | |
| | <ul style="list-style-type: none"> • Funding and ASC 960 • ASC 715 | <p>\$220,000 for current and future years.
 \$220,000 at Social Security Retirement Age, increased by 2.0% per year beginning in 2019.</p> |

Actuarial Assumptions and Methods

b. Demographic Assumptions

(i) Mortality – Not Disabled

For 2018 and 2017 funding purposes, the IRS Static Mortality Tables (based on RP-2000 mortality tables). For 2018 ASC 715 and ASC 960 purposes, the RP-2014 Total Mortality Tables projected generationally using scale MP-2017 (the same for 2017 except projection scale MP-2016 was used).

Mortality – Disabled

For 2018 and 2017 funding purposes, post-94 disabled table outlined in Revenue Ruling 96-7. For 2018 ASC 715 and ASC 960 purposes, the RP-2014 Disabled Mortality Tables projected generationally using scale MP-2017 (the same for 2017 except projection scale MP-2016 was used).

Basis

Prescribed by IRS regulation for funding purposes.

(ii) Termination of Employment

See sample rates.

(iii) Disability

See sample rates.

(iv) Retirement

Rates are as follows (applied to active participants and terminated vested participants with at least 15 years of service):

<u>Age</u>	<u>%</u>
55 - 59	10%
60 - 61	15%
62 - 64	25%
65+	100%

Basis

Plan experience and expectation of future experience.

Actuarial Assumptions and Methods

(v)	Form of payment election	<u>Form</u>	<u>% Elected</u>
		Life Only	35%
		5-Yr. C & L	5%
		10-Yr. C & L	10%
		Joint & 50% Surv.	35%
		Joint & 75% Surv.	5%
		Joint & 100% Surv.	10%

Basis

Plan experience and expectation of future experience.

(vi) Marital Status

For valuing death benefits, 80% of Participants are assumed to be married with males 3 years older than their female spouses (previously assumed no age difference).

(vii) Sample Rates:

Age	Mortality Rates - Funding			
	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%	0.34%	0.15%
55	0.16%	0.19%	0.37%	0.29%
60	0.29%	0.33%	0.55%	0.55%
70	0.60%	0.65%	1.52%	1.48%
80	5.01%	3.85%	5.01%	3.85%

Actuarial Assumptions and Methods

(vii) Sample Rates (continued):

Age	Termination Rates		Disablement	
	Male	Female	Male	Female
25	6.93%	9.93%	.12%	.18%
30	4.73%	6.93%	.12%	.18%
35	3.27%	4.73%	.13%	.19%
40	2.07%	3.27%	.15%	.22%
45	1.13%	2.07%	.20%	.30%
50	0.33%	1.13%	.36%	.54%
55	0.33%	0.33%	.68%	1.02%
60	0.33%	0.33%	1.38%	2.07%

c. Change in Actuarial Assumptions

The assumed discount rate for ASC 715 purposes was changed from 3.87% to 3.42%. The mortality projection scale assumption for ASC 715 and ASC 960 purposes was changed from scale MP-2016 to scale MP-2017. 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. Asset Valuation Method

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.

c. 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 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 2018 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</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 MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 10/01/1968</td> </tr> <tr> <td colspan="2">2b Employer identification Number (EIN) 41-1990662</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number 614-289-5168</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 336300</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 10/01/1968		2b Employer identification Number (EIN) 41-1990662		2c Plan Sponsor's telephone number 614-289-5168		2d Business code (see instructions) 336300	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 10/01/1968											
2b Employer identification Number (EIN) 41-1990662											
2c Plan Sponsor's telephone number 614-289-5168											
2d Business code (see instructions) 336300											
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											

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>10/10/2019</u>	Frank J. DiCesare
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10-10-19</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 (2018)
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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		5 369
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) 18
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 0
c Other retired or separated participants entitled to future benefits		6c 0
d Subtotal. Add lines 6a(2), 6b, and 6c.....		6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e
f Total. Add lines 6d and 6e.....		6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 0
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: 1A 1I		
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) ☐ **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 2018 Form M-1 annual report. If the plan was not required to file the 2018 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 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

► **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 MAYFLOWER VEHICLE SYSTEMS SALARIED EMPLOYEES	B Three-digit plan number (PN) ►	002
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>2018</u>			
2 Assets:			
a Market value.....	2a	27,777,108	
b Actuarial value.....	2b	26,220,471	
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.....	142	13,821,616	13,821,616
b For terminated vested participants.....	209	6,859,633	6,859,633
c For active participants.....	18	2,109,771	2,146,082
d Total.....	369	22,791,020	22,827,331
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		5.66%
6 Target normal cost.....	6		11,974

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>09/23/2019</u> Date
	DANIEL P. NICHOLS, F.S.A. Type or print name of actuary	<u>1703073</u> Most recent enrollment number
	CBIZ COTTONWOOD Firm name	<u>913-906-4231</u> Telephone number (including area code)
	6900 COLLEGE BLVD., SUITE 300 OVERLAND PARK KS 66211 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 ☐

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

Schedule SB (Form 5500) 2018
v. 171027

Part II Beginning of Year Carryover and Prefunding Balances

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>17.03%</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)		1,182,602
	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>5.87%</u>		69,419
	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.....		1,252,021
	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	114.86%
15	Adjusted funding target attainment percentage.....	15	114.86%
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	108.40%
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
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18 Contributions made to the plan for the plan year by employer(s) and employees:

(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	
10/19/2018			115,000			0					
11/21/2018			115,000			0					
12/20/2018			115,000			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	328,613

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: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute
	Current regulation:	☐ 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	11,974	
b Excess assets, if applicable, but not greater than line 31a	31b	11,974	
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	328,613	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	328,613	
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

ATTACHMENT TO 2018 SCHEDULE SB (FORM 5500) – LINE 22
Description of Weighted Average Retirement Age

Name of Plan: **Commercial Vehicle Group, Inc. Pension Plan for
Mayflower Vehicle Systems Salaried Employees**
 EIN: **41-1990662**
 Plan Number: **002**

Age	Retirement Rate	Weight	Age x Weight
55	10%	10.00%	5.5000
56	10%	9.00%	5.0400
57	10%	8.10%	4.6170
58	10%	7.29%	4.2282
59	10%	6.56%	3.8710
60	15%	8.86%	5.3144
61	15%	7.53%	4.5925
62	25%	10.67%	6.6127
63	25%	8.00%	5.0396
64	25%	6.00%	3.8397
65	100%	18.00%	<u>11.6990</u>
Weighted Average Retirement Age			60.3541
Rounded to Nearest Integer			60.0000

Attachment to 2018 Schedule SB (Form 5500) – Line 26
Commercial Vehicle Group, Inc. Pension Plan for Commercial Vehicle Systems Salaried Employees
EIN/PN: 41-1990662/002

Schedule of Active Participant Data

	Years of credited service:										<u>Total</u>
	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 & up</u>	
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	1	3	1	0	0	0	5
55 to 59	0	0	0	0	0	4	3	0	0	0	7
60 to 64	0	0	0	0	0	1	2	1	1	0	5
65 to 69	0	0	0	0	0	1	0	0	0	0	1
70 & up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	0	0	0	1	9	6	1	1	0	18

Summary of Plan Provisions

1. Effective Date of Plan

The Plan was effective as of August 1, 1989. The plan was amended to freeze accruals and participation effective March 31, 2006. The Plan was most recently restated as of January 1, 2013.

2. Eligibility

First of the month following age 21 and one year of service. Employees include the following:

Salaried employees at:

- Detroit, MI
- Kings Mountain – North Carolina
- Norwalk Assembly – Norwalk, OH
- Hurricane, WV
- So. Charleston, WV

Hourly employees at:

- Kings Mountain – North Carolina who were eligible to participate prior to October 15, 1997.

Participation was frozen effective March 31, 2006.

3. Service

For vesting purposes, a year of service is based on elapsed time. For benefit accrual purposes, elapsed time but no credit for service prior to January 1, 2000 for SCSM salaried employees. Benefit accruals for Kings Mountain hourly employees ceased on October 15, 1997. Benefit accrual service was frozen for all participants as of March 31, 2006.

4. Compensation

Compensation includes base pay in a calendar year plus overtime and salary reductions under a qualified 401(k), 132(f) or 125 plan, but excludes bonuses, income from stock options and other forms of special remuneration.

Average Monthly Earnings is the average Compensation of an employee during the highest 5 consecutive calendar years out of the last 10 calendar years of Compensation. Average Monthly Earnings was frozen as of March 31, 2006.

Summary of Plan Provisions

5. Monthly Pension Benefit

Benefits were frozen as of March 31, 2006. Prior to that date, benefits were determined according to the following:

Salaried employees:

A monthly life annuity with 60 payments guaranteed equal to:

- a) Years of service to a maximum of 30; times
- b) $1.25\% \times \text{Average Monthly Earnings up to } \$833.33$, plus $1.75\% \times \text{Average Monthly Earnings in excess of } \$833.33$.

Hourly employees:

A monthly life annuity with 60 payments guaranteed equal to \$20 times years of service. Service frozen as of October 15, 1997.

6. Normal Retirement

The Normal Retirement Date is the first of the month coinciding with or next following the date on which the Participant attains age 65 or, if later, the fifth anniversary of the employee's date of plan entry.

7. Early Retirement

A Participant may retire early on or after attaining age 55 and completing fifteen years of Vesting Service. The Monthly Pension Benefit is determined as of that early retirement date with payments commencing at age 65. Alternatively, the Participant may choose to commence payments earlier, with such monthly benefit reduced by $\frac{1}{3}$ of 1% for each year that benefits begin prior to age 65.

8. Postponed Retirement

A Participant may postpone retirement beyond his normal retirement date and be eligible to receive a Monthly Pension Benefit determined as of such postponed date. The benefit is equal to the formula benefit determined at the later retirement date.

9. Vested Benefit

A Participant who terminates employment for any reason other than retirement, death, or disability, and after completing five years of Vesting Service, is entitled to a Monthly Pension Benefit deferred to age 65 determined as of the date of termination. Active participants in the plan on March 31, 2006 became vested as part of the plan freeze amendment.

Summary of Plan Provisions

10. Death Benefit

No death benefit is provided other than to the spouse of a Participant. The spouse of a Vested Participant is entitled to a monthly benefit commencing at the earliest date the Participant could have retired. The amount of the spouse's benefit is one half of the 50% joint-and-survivor benefit that the Participant would have been entitled to on such retirement date.

11. Disability Benefit

A Participant is eligible for a disability benefit under this Plan if he is totally and permanently disabled and has at least fifteen years of service. Benefits commence after six months of disability. The benefit amount is equal to the Participant's accrued benefit.

12. Forms of Payment

The Monthly Pension Benefit is payable as a monthly five year certain and life annuity to the Participant. If a Participant is married, such benefit is automatically converted to an actuarially equivalent 50% joint-and-survivor annuity, unless the Participant elects and the spouse consents to an alternative form of benefit allowed by the Plan.

13. Limitations

No benefit for any calendar year may exceed the maximum limitation for that year as defined in Internal Revenue Code Section 415. Compensation in any calendar year is limited as required by Internal Revenue Code Section 401(a)(17). The plan provides for increasing both dollar limits automatically as such changes become effective.

14. Contributions

No contributions to the Plan by employees are required or permitted. The full cost of the Plan is borne by the employer.

Actuarial Assumptions and Methods

ACTUARIAL ASSUMPTIONS

a. Economic Assumptions

- | | | |
|-------|--|--|
| (i) | Interest Rates | |
| | <ul style="list-style-type: none"> • Funding Rate | <p>September 2017 Segment Rates (1.75%, 3.76%, 4.66%), but not less than HATFA 2014 Segment Rates for 2018 (based on 90% of 25-year averages = 3.92%, 5.52%, 6.29%), effective rate of 5.66% for 2018. 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 5.87% for 2017.</p> |
| | <i>Basis</i> | <i>Prescribed by IRS regulation.</i> |
| | <ul style="list-style-type: none"> • Discount Rate for ASC 960 | 7.00% for 2018 and 7.00% for 2017 |
| | <i>Basis</i> | <i>Expected Long-term rate of return used by Company for ASC 715</i> |
| | <ul style="list-style-type: none"> • Long-term Rate of Return for ASC 715 | 7.00% for 2018 and 7.00% for 2017 |
| | <i>Basis</i> | <i>A building block approach is used which combines historical real rates of return with the weight of the asset class plus inflation (assumed net of administrative expenses).</i> |
| (ii) | Salary Increases | N/A |
| (iii) | Expenses | Actual amount paid in previous plan year. |
| (iv) | Maximum Benefit | |
| | <ul style="list-style-type: none"> • Funding and ASC 960 • ASC 715 | <p>\$220,000 for current and future years.
 \$220,000 at Social Security Retirement Age, increased by 2.0% per year beginning in 2019.</p> |

Actuarial Assumptions and Methods

b. Demographic Assumptions

(i) Mortality – Not Disabled

For 2018 and 2017 funding purposes, the IRS Static Mortality Tables (based on RP-2000 mortality tables). For 2018 ASC 715 and ASC 960 purposes, the RP-2014 Total Mortality Tables projected generationally using scale MP-2017 (the same for 2017 except projection scale MP-2016 was used).

Mortality – Disabled

For 2018 and 2017 funding purposes, post-94 disabled table outlined in Revenue Ruling 96-7. For 2018 ASC 715 and ASC 960 purposes, the RP-2014 Disabled Mortality Tables projected generationally using scale MP-2017 (the same for 2017 except projection scale MP-2016 was used).

Basis

Prescribed by IRS regulation for funding purposes.

(ii) Termination of Employment

See sample rates.

(iii) Disability

See sample rates.

(iv) Retirement

Rates are as follows (applied to active participants and terminated vested participants with at least 15 years of service):

<u>Age</u>	<u>%</u>
55 - 59	10%
60 - 61	15%
62 - 64	25%
65+	100%

Basis

Plan experience and expectation of future experience.

Actuarial Assumptions and Methods

(v)	Form of payment election	<u>Form</u>	<u>% Elected</u>
		Life Only	35%
		5-Yr. C & L	5%
		10-Yr. C & L	10%
		Joint & 50% Surv.	35%
		Joint & 75% Surv.	5%
		Joint & 100% Surv.	10%

Basis

Plan experience and expectation of future experience.

(vi)	Marital Status	For valuing death benefits, 80% of Participants are assumed to be married with males 3 years older than their female spouses (previously assumed no age difference).
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(vii) Sample Rates:

Age	Mortality Rates - Funding			
	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%	0.34%	0.15%
55	0.16%	0.19%	0.37%	0.29%
60	0.29%	0.33%	0.55%	0.55%
70	0.60%	0.65%	1.52%	1.48%
80	5.01%	3.85%	5.01%	3.85%

Actuarial Assumptions and Methods

(vii) Sample Rates (continued):

	Termination Rates		Disablement	
Age	Male	Female	Male	Female
25	6.93%	9.93%	.12%	.18%
30	4.73%	6.93%	.12%	.18%
35	3.27%	4.73%	.13%	.19%
40	2.07%	3.27%	.15%	.22%
45	1.13%	2.07%	.20%	.30%
50	0.33%	1.13%	.36%	.54%
55	0.33%	0.33%	.68%	1.02%
60	0.33%	0.33%	1.38%	2.07%

c. Change in Actuarial Assumptions

The assumed discount rate for ASC 715 purposes was changed from 3.87% to 3.42%. The mortality projection scale assumption for ASC 715 and ASC 960 purposes was changed from scale MP-2016 to scale MP-2017. 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. Asset Valuation Method

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.

c. 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.

ATTACHMENT TO 2018 SCHEDULE SB (FORM 5500) – LINE 22
Description of Weighted Average Retirement Age

Name of Plan: **Commercial Vehicle Group, Inc. Pension Plan for
Mayflower Vehicle Systems Salaried Employees**
EIN: **41-1990662**
Plan Number: **002**

Age	Retirement Rate	Weight	Age x Weight
55	10%	10.00%	5.5000
56	10%	9.00%	5.0400
57	10%	8.10%	4.6170
58	10%	7.29%	4.2282
59	10%	6.56%	3.8710
60	15%	8.86%	5.3144
61	15%	7.53%	4.5925
62	25%	10.67%	6.6127
63	25%	8.00%	5.0396
64	25%	6.00%	3.8397
65	100%	18.00%	<u>11.6990</u>
Weighted Average Retirement Age			60.3541
Rounded to Nearest Integer			60.0000

Summary of Plan Provisions

1. Effective Date of Plan

The Plan was effective as of August 1, 1989. The plan was amended to freeze accruals and participation effective March 31, 2006. The Plan was most recently restated as of January 1, 2013.

2. Eligibility

First of the month following age 21 and one year of service. Employees include the following:

Salaried employees at:

- Detroit, MI
- Kings Mountain – North Carolina
- Norwalk Assembly – Norwalk, OH
- Hurricane, WV
- So. Charleston, WV

Hourly employees at:

- Kings Mountain – North Carolina who were eligible to participate prior to October 15, 1997.

Participation was frozen effective March 31, 2006.

3. Service

For vesting purposes, a year of service is based on elapsed time. For benefit accrual purposes, elapsed time but no credit for service prior to January 1, 2000 for SCSM salaried employees. Benefit accruals for Kings Mountain hourly employees ceased on October 15, 1997. Benefit accrual service was frozen for all participants as of March 31, 2006.

4. Compensation

Compensation includes base pay in a calendar year plus overtime and salary reductions under a qualified 401(k), 132(f) or 125 plan, but excludes bonuses, income from stock options and other forms of special remuneration.

Average Monthly Earnings is the average Compensation of an employee during the highest 5 consecutive calendar years out of the last 10 calendar years of Compensation. Average Monthly Earnings was frozen as of March 31, 2006.

Summary of Plan Provisions

5. Monthly Pension Benefit

Benefits were frozen as of March 31, 2006. Prior to that date, benefits were determined according to the following:

Salaried employees:

A monthly life annuity with 60 payments guaranteed equal to:

- a) Years of service to a maximum of 30; times
- b) $1.25\% \times \text{Average Monthly Earnings up to } \$833.33$, plus $1.75\% \times \text{Average Monthly Earnings in excess of } \$833.33$.

Hourly employees:

A monthly life annuity with 60 payments guaranteed equal to \$20 times years of service. Service frozen as of October 15, 1997.

6. Normal Retirement

The Normal Retirement Date is the first of the month coinciding with or next following the date on which the Participant attains age 65 or, if later, the fifth anniversary of the employee's date of plan entry.

7. Early Retirement

A Participant may retire early on or after attaining age 55 and completing fifteen years of Vesting Service. The Monthly Pension Benefit is determined as of that early retirement date with payments commencing at age 65. Alternatively, the Participant may choose to commence payments earlier, with such monthly benefit reduced by $\frac{1}{3}$ of 1% for each year that benefits begin prior to age 65.

8. Postponed Retirement

A Participant may postpone retirement beyond his normal retirement date and be eligible to receive a Monthly Pension Benefit determined as of such postponed date. The benefit is equal to the formula benefit determined at the later retirement date.

9. Vested Benefit

A Participant who terminates employment for any reason other than retirement, death, or disability, and after completing five years of Vesting Service, is entitled to a Monthly Pension Benefit deferred to age 65 determined as of the date of termination. Active participants in the plan on March 31, 2006 became vested as part of the plan freeze amendment.

Summary of Plan Provisions

10. Death Benefit

No death benefit is provided other than to the spouse of a Participant. The spouse of a Vested Participant is entitled to a monthly benefit commencing at the earliest date the Participant could have retired. The amount of the spouse's benefit is one half of the 50% joint-and-survivor benefit that the Participant would have been entitled to on such retirement date.

11. Disability Benefit

A Participant is eligible for a disability benefit under this Plan if he is totally and permanently disabled and has at least fifteen years of service. Benefits commence after six months of disability. The benefit amount is equal to the Participant's accrued benefit.

12. Forms of Payment

The Monthly Pension Benefit is payable as a monthly five year certain and life annuity to the Participant. If a Participant is married, such benefit is automatically converted to an actuarially equivalent 50% joint-and-survivor annuity, unless the Participant elects and the spouse consents to an alternative form of benefit allowed by the Plan.

13. Limitations

No benefit for any calendar year may exceed the maximum limitation for that year as defined in Internal Revenue Code Section 415. Compensation in any calendar year is limited as required by Internal Revenue Code Section 401(a)(17). The plan provides for increasing both dollar limits automatically as such changes become effective.

14. Contributions

No contributions to the Plan by employees are required or permitted. The full cost of the Plan is borne by the employer.