

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan</p> <p><input checked="" type="checkbox"/> a single-employer plan</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report</p> <p><input type="checkbox"/> an amended return/report</p> <p>C If the plan is a collectively-bargained plan, check here. ▶ <input checked="" type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558</p> <p><input type="checkbox"/> special extension (enter description)</p> <p>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ <input type="checkbox"/></p>	<p><input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a DFE (specify) ____</p> <p><input checked="" type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p><input type="checkbox"/> automatic extension</p> <p><input type="checkbox"/> the DFVC program</p>

Part II Basic Plan Information —enter all requested information	
<p>1a Name of plan <u>ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN</u></p> <p>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>THYSSENKRUPP ROTHE ERDE USA INC.</u></p> <p><u>1400 S. CHILLICOTHE ROAD</u> <u>AURORA, OH 44202</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>007</u></p> <p>1c Effective date of plan <u>07/01/1985</u></p> <p>2b Employer Identification Number (EIN) <u>34-0906272</u></p> <p>2c Plan Sponsor's telephone number <u>330-562-4000</u></p> <p>2d Business code (see instructions) <u>332900</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2023	JOHN PEPE
	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 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	5 277
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). 6a(1) Total number of active participants at the beginning of the plan year 6a(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) 92 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 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 1B 1I 3H 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) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> 0 A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **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>ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THYSSENKRUPP ROTHE ERDE USA INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</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>2022</u>			
2 Assets:			
a Market value.....	2a		<u>30216421</u>
b Actuarial value.....	2b		<u>29097326</u>
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	<u>132</u>	<u>12970351</u>	<u>12970351</u>
b For terminated vested participants.....	<u>52</u>	<u>1535604</u>	<u>1535604</u>
c For active participants.....	<u>82</u>	<u>7204793</u>	<u>8055270</u>
d Total.....	<u>266</u>	<u>21710748</u>	<u>22561225</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
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>5.43 %</u>
6 Target normal cost.....			
a Present value of current plan year accruals.....	6a		<u>0</u>
b Expected plan-related expenses.....	6b		<u>56971</u>
c Total (line 6a + line 6b).....	6c		<u>56971</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>10/09/2023</u> Date
	<u>JOSEPH A. GRONDIN</u> Type or print name of actuary	<u>23-06662</u> Most recent enrollment number
	<u>WILLIS TOWERS WATSON US LLC</u> Firm name	<u>248-936-7700</u> Telephone number (including area code)
	<u>TRAVELERS TOWER 26555 EVERGREEN ROAD SUITE 1600 SOUTHFIELD, MI 48076</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	5199757
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	189136
9	Amount remaining (line 7 minus line 8)	0	5010621
10	Interest on line 9 using prior year's actual return of <u>7.17</u> %	0	359262
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		0
	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>5.61</u> %.....		0
	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.....		0
	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	5369883

Part III Funding Percentages			
14	Funding target attainment percentage	14	105.16 %
15	Adjusted funding target attainment percentage	15	128.97 %
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	100.28 %
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		
			Totals ▶	18(b)	0	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 0
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 64

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? 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 6c).....	31a	56971
b Excess assets, if applicable, but not greater than line 31a	31b	56971

	Outstanding Balance	Installment
32 Amortization installments:		
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).....			0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	0
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 the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THYSSENKRUPP ROTHE ERDE USA INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</u>	

Part I Service Provider Information (see instructions)

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)

PLANTE & MORAN, PLLC

38-1357951

(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?
10 50	NONE KNOWN	15626	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

NEPC, LLC

26-1429809

(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?
17 50	NONE KNOWN	15462	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

THYSSENKRUPP NORTH AMERICA, LLC

38-2535907

(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?
14 50	NONE KNOWN	10126	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

WILLIS TOWERS WATSON US LLC

53-0181291

(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 50	NONE KNOWN	8572	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 50 59 62	NONE KNOWN	7337	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

SEYFARTH SHAW LLP

36-2152202

(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?
29 50	NONE KNOWN	7254	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>007</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>THYSSENKRUPP ROTHE ERDE USA INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</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)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK OPPORTUNISTIC MASTER TRUST UNIT</u>	b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, LLC</u>	
c EIN-PN <u>38-2535907-004</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>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK EQUITY MASTER TRUST UNIT</u>	b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, LLC</u>	
c EIN-PN <u>38-2535907-001</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>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK CASH/S.T. BOND MASTER TRUST UNIT</u>	b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, LLC</u>	
c EIN-PN <u>38-2535907-005</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>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>TK FIXED INCOME MASTER TRUST UNIT</u>	b Name of sponsor of entity listed in (a): <u>THYSSENKRUPP NORTH AMERICA, LLC</u>	
c EIN-PN <u>38-2535907-002</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>
a Name of MTIA, CCT, PSA, or 103-12 IE:	b Name of sponsor of entity listed in (a):	
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:	b Name of sponsor of entity listed in (a):	
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:	b Name of sponsor of entity listed in (a):	
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**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

2022

**This Form is Open to Public
Inspection**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN	B Three-digit plan number (PN) ► 007
C Plan sponsor's name as shown on line 2a of Form 5500 THYSSENKRUPP ROTHE ERDE USA INC.	D Employer Identification Number (EIN) 34-0906272

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)		
(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)	30216421	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	30216421	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	30216421	0

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)		
(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)		0
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)		
(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)		
(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)		

		(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)		-5031123
(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		-5031123
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1219795	
(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)		1219795
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)	38789	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	48996	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		87785
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1307580
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-6338703
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan.....	2l(2)		23877718

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) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

- (1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **PLANTE & MORAN, PLLC**

(2) EIN: **38-1357951**

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.)

	Yes	No	Amount
4a		X	

		Yes	No	Amount
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.).....	4b		X	
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		500000
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			
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)
THYSSENKRUPP DEFINED BENEFIT PENSION PLAN NORTH AMERICA	22-2393554	003

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 480112.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THYSSENKRUPP ROTHE ERDE USA INC.</u>	D Employer Identification Number (EIN) <u>34-0906272</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	0
---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 38-2535907

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	0
---	---

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
b The corresponding number for the second preceding plan year.....	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
 0-3 years 3-6 years 6-9 years 9-12 years 12-15 years 15-18 years 18-21 years 21 years or more

c What duration measure was used to calculate line 19(b)?
 Effective duration Macaulay duration Modified duration Other (specify): _____

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation _____

thyssenkrupp North America, LLC
Defined Benefit Plans

thyssenkrupp Defined Benefit Pension Plan North America
Rotek Salaried and Florence Hourly Pension Plan
Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees

Modified Cash Basis Financial Report
December 31, 2022

thyssenkrupp North America, LLC Defined Benefit Plans

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Independent Auditor's Report

To the Plan Administrator
thyssenkrupp North America, LLC Defined Benefit Plans

Scope and Nature of the ERISA Section 103(a)(3)(C) Audits

We have performed audits of the modified cash basis financial statements of thyssenkrupp Defined Benefit Pension Plan North America, Rotek Salaried and Florence Hourly Pension Plan, and Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees (collectively, the "Plans"), employee benefit plans subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits - modified cash basis as of December 31, 2022 and 2021 and the related statements of changes in net assets available for benefits - modified cash basis for the years then ended and the related notes to the modified cash basis financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plans' modified cash basis financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plans (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021 and for the years then ended stating that the certified investment information, as described in Note 4 to the modified cash basis financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the *Auditor's Responsibilities for the Audits of the Financial Statements* section:

- The amounts and disclosures in the accompanying modified cash basis financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 2.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audits of the Financial Statements* section of our report. We are required to be independent of the Plans and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

To the Plan Administrator
thyssenkrupp North America, LLC Defined Benefit Plans

Basis of Accounting

We draw attention to Note 2 to the modified cash basis financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As explained in Note 3 to the modified cash basis financial statements, effective December 31, 2022, approximately \$23,880,000 and \$9,670,000 of net assets available for benefits were transferred from the Rotek Salaried and Florence Hourly Pension Plan and the Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees, respectively, into the thyssenkrupp Defined Benefit Pension Plan North America. Our opinion has not been modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2 and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of modified cash basis financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audits does not affect management's responsibility for the financial statements.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the Plans; and determining that the Plans' transactions that are presented and disclosed in the modified cash basis financial statements are in conformity with the Plans' provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or that may become due to such participants.

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audits* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits 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 Plans' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plans' ability to continue as a going concern for a reasonable period of time.

To the Plan Administrator
thyssenkrupp North America, LLC Defined Benefit Plans

Our audits did not extend to the certified investment information except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting described in Note 2.

Accordingly, the objective of the ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting described in Note 2.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplemental Schedules Required by ERISA

The thyssenkrupp Defined Benefit Pension Plan North America supplemental schedule of assets held at end of year (modified cash basis) as of December 31, 2022 and the thyssenkrupp Defined Benefit Pension Plan North America supplemental schedule of reportable transactions (modified cash basis) for the year ended December 31, 2022 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules (modified cash basis), we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Plante & Moran, PLLC

Clinton Township, Michigan
September 29, 2023

thyssenkrupp North America, LLC Defined Benefit Plans

Statements of Net Assets Available for Benefits - Modified Cash Basis

December 31, 2022

	thyssenkrupp Defined Benefit Pension Plan North America	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
Assets			
Investments at fair value:			
Money market fund	\$ 585,741	\$ -	\$ -
Investment in the thyssenkrupp North America, LLC Master Trust (Note 6)	125,120,755	-	-
Net Assets Available for Benefits	\$ 125,706,496	\$ -	\$ -

thyssenkrupp North America, LLC Defined Benefit Plans

Statements of Net Assets Available for Benefits - Modified Cash Basis

December 31, 2021

	thyssenkrupp Defined Benefit Pension Plan North America	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
Assets			
Investments at fair value:			
Money market fund	\$ 274,694	\$ -	\$ -
Investment in the thyssenkrupp North America, LLC Master Trust (Note 6)	118,904,848	30,216,421	12,883,972
Net Assets Available for Benefits	\$ 119,179,542	\$ 30,216,421	\$ 12,883,972

thyssenkrupp North America, LLC Defined Benefit Plans

Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis

Year Ended December 31, 2022

	thyssenkrupp Defined Benefit Pension Plan North America	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
Additions			
Investment loss - Plan's share of the investment in the thyssenkrupp North America, LLC Master Trust's investment loss (Note 6)	\$ (18,823,186)	\$ (5,031,123)	\$ (2,577,921)
Other income	6,509	-	-
Total additions - Net	(18,816,677)	(5,031,123)	(2,577,921)
Deductions			
Benefits paid directly to participants or beneficiaries	7,675,936	1,219,795	585,233
Administrative expenses	526,610	87,785	52,359
Total deductions	8,202,546	1,307,580	637,592
Net Decrease before Other Changes	(27,019,223)	(6,338,703)	(3,215,513)
Transfers In (Note 3)	33,546,177	-	-
Transfers Out (Note 3)	-	(23,877,718)	(9,668,459)
Net Increase (Decrease)	6,526,954	(30,216,421)	(12,883,972)
Net Assets Available for Benefits			
Beginning of year	119,179,542	30,216,421	12,883,972
End of year	\$ 125,706,496	\$ -	\$ -

See notes to modified cash basis financial statements.

thyssenkrupp North America, LLC Defined Benefit Plans

Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis

Year Ended December 31, 2021

	thyssenkrupp Defined Benefit Pension Plan North America	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
Additions - Investment income - Plan's share of the investment in the thyssenkrupp North America, LLC Master Trust's investment income (Note 6)	\$ 3,109,386	\$ 2,062,606	\$ 522,720
Deductions			
Benefits paid directly to participants or beneficiaries	6,510,338	1,166,440	591,424
Administrative expenses	298,103	61,811	36,545
Total deductions	<u>6,808,441</u>	<u>1,228,251</u>	<u>627,969</u>
Net (Decrease) Increase before Other Changes	(3,699,055)	834,355	(105,249)
Transfers In (Note 3)	<u>52,124,680</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease)	48,425,625	834,355	(105,249)
Net Assets Available for Benefits			
Beginning of year	<u>70,753,917</u>	<u>29,382,066</u>	<u>12,989,221</u>
End of year	<u><u>\$ 119,179,542</u></u>	<u><u>\$ 30,216,421</u></u>	<u><u>\$ 12,883,972</u></u>

thyssenkrupp North America, LLC Defined Benefit Plans

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 1 - Plan Description

The following description of thyssenkrupp Defined Benefit Pension Plan North America (the "thyssenkrupp NA Plan"), Rotek Salaried and Florence Hourly Pension Plan (the "Rotek Salary and Florence Hourly Plan"), and Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees (the "Rotek Aurora Hourly Plan") (collectively, the "Plans") provides only general information. Participants should refer to each respective plan's legal documents for a more complete description of each plan's provisions.

As described in Note 3, effective December 31, 2021, ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan (the "TKIS Plan") and ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128 (the "Crankshaft Plan") merged into the thyssenkrupp NA Plan. Effective December 31, 2022, the Rotek Salary and Florence Hourly Plan and the Rotek Aurora Hourly Plan merged into the thyssenkrupp NA Plan.

General

The Plans were adopted to provide a means by which eligible employees of certain divisions within thyssenkrupp North America, LLC (the "Company") are provided retirement benefits. Effective December 31, 2021, the Company acts as the sponsor of the thyssenkrupp NA Plan. Certain subsidiaries within the Company act as the sponsor of each remaining individual plan. The Plans are noncontributory defined benefit plans that are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

All of the Plans are frozen to new participants. Additionally, further accrual of benefits was frozen under the Plans effective as of the dates listed below:

Plan	Benefit Accrual Freeze Date
thyssenkrupp NA Plan	December 31, 2018
thyssenkrupp NA Plan (Crankshaft Plan former participants)	September 30, 2010
thyssenkrupp NA Plan (TKIS Plan former participants)	December 31, 2017
Rotek Salary and Florence Hourly Plan (salaried employees only)	December 31, 2018
Rotek Salary and Florence Hourly Plan (hourly employees only)	March 31, 2021
Rotek Aurora Hourly Plan	January 1, 2019

Eligibility and Vesting

Employees become fully vested in company-funded accrued benefits upon completion of five years of service. Employees who terminate service before becoming fully vested forfeit all benefits under the Plans. Employees in each of the Plans became fully vested in their accrued benefits as of the date in which benefits were frozen.

Pension Benefits

Normal retirement is permitted at the age of 65. The Plans also permit early retirement based on certain age and credited service requirements. Calculation of benefits is based on a blend of credited service, compensation, and a monthly pension benefit in effect when the years of credited service were earned, as described in the plan documents. The Plans also contain provisions for certain disability, deferred vesting, and surviving spouse benefits.

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 1 - Plan Description (Continued)

Death Benefits

In certain circumstances, if an active or terminated employee who has a vested interest in the Plans dies prior to his or her normal retirement age, the surviving spouse or designated beneficiary shall receive a survivor benefit, as defined in the plan documents.

Funding Policy

Contributions are made by the plan sponsors in actuarially determined amounts. The Company's policy is to make contributions necessary to satisfy ERISA funding standards. The plan sponsors will also make additional contributions from time to time, with the total not to exceed the maximum contribution deductible under the Internal Revenue Code. Annual contributions meet the minimum funding requirements of ERISA.

Previously, the former TKIS Plan was further supported by employee contributions. Neither the plan sponsor's contributions nor the plan's assets were allocated for the accounts of individuals; however, records of individual employee contributions were maintained. Prior to January 1, 2006, participants were required to contribute 2.25 percent of their monthly compensation. Participants are fully and immediately vested in these contributions. Present employees' accumulated contributions at December 31, 2022 and 2021 were \$495,639 and \$539,287, respectively, including interest credited at rates of 4.62 percent and 1.57 percent in 2022 and 2021, respectively, compounded annually. Beginning on January 1, 2006, employee contributions are no longer allowed.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying statements have been prepared on the modified cash basis of accounting. Under the modified cash basis of accounting, contributions and investment income (loss) are recognized when cash is received, benefit payments and expenses are recognized when paid, and investments are recognized at fair value.

Investment Valuation

The fair value of each individual plan's interest in the thyssenkrupp North America, LLC Master Trust (the "Master Trust") is based on the beginning of year value of each individual plan's interest in the investment units held by the Master Trust, plus actual contributions and allocated investment income (loss), less actual distributions and allocated administrative expenses. The Master Trust's investments are stated at fair value.

The common collective trust funds are valued at net asset value per share (NAV) or its equivalent of the funds, which is based on the fair value of the funds' underlying assets.

The government securities and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve, as well as other relevant economic measures.

Investments in partnerships are valued at NAV (or its equivalent) of the funds based on audited financial statements of the funds, where available, with adjustments to account for partnership activity and other applicable valuation adjustments.

The money market funds and interest-bearing cash are valued at fair value based on their outstanding balances.

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

All other investments are valued based on quoted market prices reported in active markets. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date. See Note 7 for additional information.

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.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable, under each individual plan's provisions, to the service employees have rendered to the valuation date. These include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries.

The normal individual retirement benefit is based on a blend of credited service, annualized compensation, and a monthly pension benefit in effect when the years of credited service were earned, as described in the plan documents.

Actuarial Assumptions

The actuarial present value of accumulated plan benefits is determined by the independent actuary, Willis Towers Watson, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts and interest) and 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 determinations were made as of January 1, 2022.

The significant actuarial assumptions underlying the actuarial computations at January 1, 2022 are as follows:

thyssenkrupp NA Plan

- Actuarial cost method: Projected unit cost method
- Interest rate: 5.00 percent
- Mortality basis (Materials salary participants and TKIS participants): RP-2014 white collar mortality rates at 2012, increased by 8.50 percent and based on employee rates for nonannuitants and annuitant rates for those in payment
- Mortality basis (Materials hourly participants and Crankshaft participants): RP-2014 blue collar mortality rates at 2011, increased by 10.90 percent and based on employee rates for nonannuitants and annuitant rates for those in payment

Rotek Aurora Hourly Plan

- Actuarial cost method: Projected unit cost method
- Interest rate: 4.30 percent
- Mortality basis: RP-2014 blue collar mortality rates at 2011, increased by 10.90 percent and based on employee rates for nonannuitants and annuitant rates for those in payment

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

Rotek Salary and Florence Hourly Plan

- Actuarial cost method: Projected unit cost method
- Interest rate: 4.20 percent
- Mortality basis (salary participants): RP-2014 white collar mortality rates at 2012, increased by 8.50 percent and based on employee rates for nonannuitants and annuitant rates for those in payment
- Mortality basis (hourly participants): RP-2014 blue collar mortality rates at 2011, increased by 10.90 percent and based on employee rates for nonannuitants and annuitant rates for those in payment

The foregoing actuarial assumptions are based on the presumption that each respective plan will continue. Were any of the Plans to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Benefit Payments

Benefits are recorded when paid.

There were no lump-sum payment options offered by the Plans during 2022 and 2021.

Administrative Expenses

Various administrative expenses associated with the Plans were paid by the Company and its affiliates during the years ended December 31, 2022 and 2021.

Risks and Uncertainties

Contributions to the Plans and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statements of net assets available for benefits - modified cash basis.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including September 29, 2023, which is the date the financial statements were available to be issued.

Subsequent to December 31, 2022, the thyssenkrupp NA Plan was amended to allow for a special one-time election in 2023 for immediate payment of certain vested benefits. Approximately 240 participants elected to receive immediate payment of their vested benefits, which resulted in benefit payments of approximately \$21.1 million.

thyssenkrupp North America, LLC Defined Benefit Plans

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 3 - Plan Mergers

Effective December 31, 2022, the Rotek Salary and Florence Hourly Plan and the Rotek Aurora Hourly Plan merged into the thyssenkrupp NA plan pursuant to the terms of the plans' amendments. Accordingly, Rotek Salary and Florence Hourly Plan and Rotek Aurora Hourly Plan assets of approximately \$23,880,000 and \$9,670,000, respectively, and participant accumulated plan benefits of approximately \$22,480,000 and \$9,420,000, respectively, were transferred into the thyssenkrupp NA Plan on this date.

Effective December 31, 2021, the TKIS Plan and the Crankshaft Plan merged into the thyssenkrupp NA Plan pursuant to the terms of the plans' amendments. Accordingly, TKIS Plan and Crankshaft Plan assets of approximately \$37,010,000 and \$15,110,000, respectively, and participant accumulated plan benefits of approximately \$26,810,000 and \$13,260,000, respectively, were transferred into the thyssenkrupp NA Plan on this date.

Note 4 - Certified Information

The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee") holds the Master Trust's investments and executes all investment transactions. The investment balances and related investment results included in the accompanying modified cash basis financial statements, including master trust information summarized in Note 6, are based solely on information certified by the Trustee.

Certain assets of the Master Trust are in investment funds managed by The Bank of New York Mellon/BNY Mellon, N.A. or its affiliates. Since The Bank of New York Mellon/BNY Mellon, N.A. is the Trustee of the Plans, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. The market value of these investments was approximately \$8,900,000 and \$23,000,000 at December 31, 2022 and 2021, respectively.

Aetna Life Insurance Company (Aetna) was the paying agent on behalf of the former TKIS Plan. Subsequent to the TKIS Plan merger into the thyssenkrupp NA Plan, as described in Note 3, Aetna continues to be the paying agent for all legacy TKIS participants. Certain investments of the thyssenkrupp NA Plan are managed by Aetna. As the paying agent, Aetna is a party in interest to the thyssenkrupp NA Plan.

Note 5 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by the independent actuary, Willis Towers Watson. The actuarial present value of accumulated plan benefits as of January 1, 2022 was as follows:

	thyssenkrupp NA Plan	Rotek Salary and Florence Hourly Plan	Rotek Aurora Hourly Plan
Actuarial present value of accumulated plan benefits:			
Vested benefits:			
Participants currently receiving benefit payments	\$ 42,882,066	\$ 14,374,138	\$ 7,028,340
Other vested participants	55,024,707	10,711,154	2,975,184
Total vested benefits	97,906,773	25,085,292	10,003,524
Nonvested benefits	693,070	1,056,306	551,406
Total actuarial present value of accumulated plan benefits	<u>\$ 98,599,843</u>	<u>\$ 26,141,598</u>	<u>\$ 10,554,930</u>

thyssenkrupp North America, LLC Defined Benefit Plans

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 5 - Accumulated Plan Benefits (Continued)

The following schedule summarizes the components of the change in actuarial present value of accumulated plan benefits for the year ended January 1, 2022:

	thyssenkrupp NA Plan	Rotek Salary and Florence Hourly Plan	Rotek Aurora Hourly Plan
Actuarial present value of accumulated plan benefits - Beginning of year	\$ 58,448,752	\$ 22,446,444	\$ 9,840,394
Increase (decrease) during the year attributable to:			
Benefits accumulated, including actuarial gains and losses	1,868,149	19,293	31,307
Interest due to the decrease in the discount period	2,870,065	1,213,762	477,234
Benefits paid	(6,510,338)	(1,166,440)	(591,424)
Change of assumptions	1,853,425	3,628,539	797,419
Transfers from TKIS and Crankshaft Plans	40,069,790	-	-
Net increase	<u>40,151,091</u>	<u>3,695,154</u>	<u>714,536</u>
Actuarial present value of accumulated plan benefits - End of year	<u>\$ 98,599,843</u>	<u>\$ 26,141,598</u>	<u>\$ 10,554,930</u>

During the year ended January 1, 2022, the changes in actuarial assumptions to better reflect anticipated plan experience relate to the following:

- thyssenkrupp NA Plan: Increased by \$1,853,425 as a result of a decrease in the discount rate from 5.20 to 5.00 percent
- Rotek Salary and Florence Hourly Plan: Increased by \$3,628,539 as a result of a decrease in the discount rate from 5.50 to 4.20 percent
- Rotek Aurora Hourly Plan: Increased by \$797,419 as a result of a decrease in the discount rate from 5.00 to 4.30 percent

The effects of the 2022 plan mergers described in Note 3 are not reflected in the calculation of the Rotek Salary and Florence Hourly Plan, Rotek Aurora Hourly Plan, or thyssenkrupp NA Plan accumulated plan benefits above.

Note 6 - Interest in Master Trust

The Plans' investments are in various investment units held by the Master Trust, which was established for the investment of assets of the Plans and several other pension plans sponsored by affiliated participating employers of thyssenkrupp North America, LLC. The assets of the Master Trust are held by the Trustee. Investment income (loss) is allocated to the individual plans based upon the plans' individual ownership of that associated investment unit. Administrative expenses relating to the Master Trust are allocated to the individual plans based upon their share in the net assets of the Master Trust.

thyssenkrupp North America, LLC Defined Benefit Plans

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 6 - Interest in Master Trust (Continued)

The following tables represent the net assets of the Plans and the Plans' interest in the Master Trust at December 31, 2022 and 2021:

	2022	
	Master Trust Balances	Plan's Interest in Master Trust Balances thyssenkrupp NA Plan
Assets		
Cash - Non-interest bearing	\$ 429,213	\$ -
Investments - At fair value:		
Interest-bearing cash	24,501,278	19,195,706
Mutual funds	164,467,233	105,858,140
Common collective trust funds	117,777,710	-
Partnerships	50,083,721	-
Fixed-income securities	118,343,877	-
Fixed-income securities - Loaned	8,221,519	-
Common stocks	21,423,017	-
Common stocks - Loaned	447,854	-
Total investments - At fair value	505,266,209	125,053,846
Collateral held under securities lending agreements - Money market funds	8,861,634	-
Other assets	1,274,016	66,909
Net receivable for security sales	57,777	-
Total assets	515,888,849	125,120,755
Liabilities - Obligation under securities lending agreements	(8,861,634)	-
Total net assets of the Master Trust	<u>\$ 507,027,215</u>	<u>\$ 125,120,755</u>

thyssenkrupp North America, LLC Defined Benefit Plans

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 6 - Interest in Master Trust (Continued)

	2021			
	Master Trust Balances	Plan's Interest in Master Trust Balances		
		thyssenkrupp NA Plan	Rotek Salary and Florence Hourly Plan	Rotek Aurora Hourly Plan
Assets				
Cash - Non-interest bearing	\$ 1,099,394	\$ 6,112	\$ 62,794	\$ 2,397
Investments - At fair value:				
Interest-bearing cash	33,797,492	19,973,524	161,672	2,148,821
Mutual funds	184,812,211	95,203,737	3,621,344	10,075,285
Common collective trust funds	166,836,418	1,502,229	6,707,909	-
Partnerships	64,540,429	552,287	4,008,321	104,876
Fixed-income securities	174,623,075	1,252,413	12,863,881	490,943
Fixed-income securities - Loaned	22,182,995	148,857	1,528,955	58,352
Common stocks	30,152,703	253,228	1,157,552	-
Common stocks - Loaned	237,572	1,995	9,120	-
Total investments - At fair value	677,182,895	118,888,270	30,058,754	12,878,277
Collateral held under securities lending agreements - Money market funds	22,902,509	154,122	1,571,363	59,613
Other assets	1,328,406	10,595	99,358	3,566
Net receivable for security sales	65,304	549	2,476	-
Total assets	702,578,508	119,059,648	31,794,745	12,943,853
Liabilities				
Obligation under securities lending agreements	(22,902,509)	(154,122)	(1,571,363)	(59,613)
Unsettled trades	(85,524)	(678)	(6,961)	(268)
Total liabilities	(22,988,033)	(154,800)	(1,578,324)	(59,881)
Total net assets of the Master Trust	<u>\$ 679,590,475</u>	<u>\$ 118,904,848</u>	<u>\$ 30,216,421</u>	<u>\$ 12,883,972</u>

The investment (loss) income for the Master Trust for the years ended December 31, 2022 and 2021 is as follows:

	2022	2021
Net realized and unrealized (losses) gains in fair value of investments	\$ (129,503,024)	\$ 33,519,658
Interest and dividends	14,783,393	16,872,144
Loss on derivative instruments	(2,146,341)	(343,849)
Securities lending income	23,972	40,240
Net investment (loss) income	<u>\$ (116,842,000)</u>	<u>\$ 50,088,193</u>

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 6 - Interest in Master Trust (Continued)

Securities Lending

The Master Trust participates in a securities lending program with the Trustee for its U.S. and non-U.S. securities held in custody with the Trustee. The program allows up to \$100,000,000 of the qualified assets to be on loan at any given time. These securities are lent to certain unrelated third-party brokers in exchange for cash and noncash collaterals. At December 31, 2022 and 2021, U.S. assets on loan were collateralized at 102 percent of the assets' market value. There were no non-U.S. assets on loan at December 31, 2022 and 2021. Both the collateral and the securities loaned are marked to market on a daily basis, with additional collateral obtained or refunded as necessary. In the event that the loaned securities are not returned by the borrower, the bank will, at its own expense, either replace the loaned securities or, if unable to purchase those securities on the open market, credit the plan's accounts with cash equal to the fair value of the loaned securities.

The net assets of the Master Trust reflect, as an asset, the collateral received under the securities lending arrangement, with an offsetting liability representing the Master Trust's obligation to return the collateral to the borrower. The collateral received from borrowers totaled \$8,861,634 and \$22,902,509 as of December 31, 2022 and 2021, respectively. At December 31, 2022 and 2021, the entire balance received consisted of cash collateral, which was invested in a money market fund. In the event that a loaned security is called, the Master Trust will receive the market value of the asset in cash. The market value of loaned securities totaled \$8,669,373 and \$22,420,567 at December 31, 2022 and 2021, respectively.

Although the Master Trust's securities lending activities are collateralized as described above, and although the terms of the securities lending agreement with the custodial bank require the bank to comply with government rules and regulations related to the lending of securities held by ERISA plans, the securities lending program involves both market and credit risk. In this context, market risk refers to the possibility that the borrower of securities will be unable to collateralize the loan upon a sudden material change in the fair value of the loaned securities or the collateral or that the bank's investment of collateral received from the borrowers of the Master Trust's securities may be subject to unfavorable market fluctuations. Credit risk refers to the possibility that counterparties involved in the securities lending program may fail to perform in accordance with the terms of their contracts.

Derivative Instruments

The Master Trust is party to certain agreements that are designed to manage exposure to foreign exchange and interest rate risks. The interest rate and foreign currency instruments are used for the purpose of hedging changes in the fair value of assets and the actuarial present value of accumulated plan benefits that result from interest rate changes and currency fluctuations or as an efficient substitute for traditional securities.

The notional amount represents the contract amount, not the amount at risk. The notional amount of interest rate instruments was approximately \$4,600,000 and \$6,900,000 at December 31, 2022 and 2021, respectively. Management has elected to present derivative information on a gross basis when subject to master netting arrangements. The estimated fair value of derivative instruments at December 31, 2022 and 2021 is insignificant. For the years ended December 31, 2022 and 2021, losses of \$2,146,341 and \$343,849, respectively, attributable to derivative instruments were recognized as investment loss in the statements of changes in net assets available for benefits - modified cash basis.

The investment managers, on behalf of the Master Trust, manage its foreign currency and interest rate counterparty credit risks by limiting exposure to and by monitoring the financial condition of each counterparty. In the unlikely event that a counterparty fails to meet the terms of a foreign currency or an interest rate instrument, the Master Trust's risk is limited to the fair value of the instrument offset by the value of any collateral held.

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 7 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

Level 1

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Master Trust has the ability to access.

Level 2

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Master Trust's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following tables present information about the Master Trust's assets measured at fair value on a recurring basis at December 31, 2022 and 2021:

	Assets Measured at Fair Value on a Recurring Basis at December 31, 2022		
	Investments (at Fair Value)	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Mutual funds	\$ 164,467,233	\$ 164,467,233	\$ -
Common stocks	21,870,871	21,870,871	-
Fixed-income securities	126,565,396	44,593,745	81,971,651
Money market fund	8,861,634	-	8,861,634
Interest-bearing cash	24,501,278	-	24,501,278
Total	346,266,412	\$ 230,931,849	\$ 115,334,563
Investments measured at NAV:			
Common collective trust funds	117,777,710		
Partnerships	50,083,721		
Total investments	\$ 514,127,843		

thyssenkrupp North America, LLC Defined Benefit Plans

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 7 - Fair Value Measurements (Continued)

	Assets Measured at Fair Value on a Recurring Basis at December 31, 2021		
	Investments (at Fair Value)	Quoted Prices in	
		Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
Mutual funds	\$ 184,812,211	\$ 184,812,211	\$ -
Common stocks	30,390,275	30,390,275	-
Fixed-income securities	196,806,070	71,946,284	124,859,786
Money market fund	22,902,509	-	22,902,509
Interest-bearing cash	33,797,492	-	33,797,492
Total	468,708,557	\$ 287,148,770	\$ 181,559,787
Investments measured at NAV:			
Common collective trust funds	166,836,418		
Partnerships	64,540,429		
Total investments	\$ 700,085,404		

Investments in Entities that Calculate Net Asset Value per Share

The Master Trust holds shares or interests in investment companies at year end where the fair value of the investment held is estimated based on net asset value per share (or its equivalent) of the investment company.

At December 31, 2022 and 2021, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	2022		2021		Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period (in Business Days)
	Fair Value	Fair Value	Fair Value	Fair Value			
Common collective trust funds:							
Equity investments (1)	\$ 84,483,839	\$ 121,318,810	\$ -	\$ -	Daily	1-2	
Balanced investments (2)	33,293,871	45,517,608	-	-	Monthly	30	
Partnerships:							
GMO Multi-Strategy Fund (Offshore), L.P. (3)	7,608,222	11,818,984	-	-	Monthly	14	
Western Asset Global Multi- Strategy, LLC (4)	26,168,849	33,760,997	-	-	Daily	15	
RBC Emerging Markets Equity Series (5)	16,306,650	18,960,448	-	-	Daily	5	
Total	\$ 167,861,431	\$ 231,376,847	\$ -	\$ -			

- (1) This class represents investments in actively managed common collective trust funds that invest primarily in equity securities, which may include common stocks, options, and futures.
- (2) This class represents investments in actively managed common collective trust funds with investments in both equity and debt securities. The investments may include common stock, corporate bonds, U.S. and non-U.S. municipal securities, interest rate swaps, options, and futures.
- (3) GMO Multi-Strategy Fund (Offshore), L.P. invests in various investment funds seeking a variety of investment strategies, including common stock, depository receipts, bonds (including sovereign debt of emerging countries), commodities, currencies, forwards, futures, options, and swap agreements.

Notes to Modified Cash Basis Financial Statements

December 31, 2022 and 2021

Note 7 - Fair Value Measurements (Continued)

- (4) Western Asset Global Multi-Strategy, LLC invests primarily in global fixed-income securities in both developed and emerging market countries that are generally rated at least BBB by Standard & Poor's or equivalent quality.
- (5) RBC Emerging Markets Equity Series invests primarily in equity securities of issuers tied to emerging market countries that are considered by the series to have the potential to provide long-term capital growth.

At December 31, 2022 and 2021, the thyssenkrupp NA Plan also invests in a money market fund. The fair value of the money market fund, a short-term investment, is based primarily on Level 2 inputs, as described above and in Note 2.

Note 8 - Tax Status

The Plans have each received a determination letter from the Internal Revenue Service indicating that each plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Accordingly, no provision for income taxes has been made in the accompanying financial statements. Although certain plans have been amended since receiving the determination letters, management believes that each plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 9 - Plan Termination

Should any of the Plans terminate at some future time, the respective plan's net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of January 01, 2022

Attained Age	Attained Years of Credited Service ¹										Total	
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	1	0	1	0	0	0	0	0	0	0	2
35-39	0	4	1	0	5	0	0	0	0	0	0	10
40-44	1	2	1	1	0	0	0	0	0	0	0	5
45-49	0	1	1	3	0	3	3	0	0	0	0	11
50-54	1	1	0	3	2	0	5	2	0	0	0	14
55-59	0	0	0	2	2	2	7	3	1	0	0	17
60-64	0	0	2	2	0	4	4	3	0	4	0	19
65-69	0	0	0	0	1	0	1	0	0	2	0	4
70 & over	0	0	0	0	0	0	0	0	0	0	0	0
Total	2	9	5	12	10	9	20	8	1	6	0	82

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
 EIN / PN: 34-0906272/007
 Plan Sponsor: thyssenkrupp rothe erde USA, Inc
 Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month September
- Interest rate basis 3-Segment Rates

Interest rates	Reflecting Corridors	Not Reflecting Corridors
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Annual rates of increase

- Compensation N/A
- Future Social Security wage bases N/A
- Statutory limits on compensation N/A
- Increase on prior plan account balances 7.15%

Plan-related expenses The amount included this year for plan-related expenses is \$56,971. The method for determining administrative expenses is the three year average of non-PBGC related administrative expenses plus the current year's PBGC premium.

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
EIN / PN: 34-0906272/007
Plan Sponsor: thyssenkrupp rothe erde USA, Inc
Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

■ Funding For annuitants and non-annuitants, IRS prescribed fully generational mortality table based on the RP/MP-2014 Society of Actuaries study and subsequent updates (including, for 2022 plan years, the use of the MP-2020 mortality improvement scale).

Termination Rates varying by age, wage class and gender

■ Salaried

Attained Age	Incidence of Withdrawal	
	Males	Females
20	.0745	.1246
30	.0341	.0493
40	.0132	.0238
50	.0000	.0067
55	.0000	.0000

■ Florence

Attained Age	Incidence of Withdrawal	
	Males	Females
20	.1495	.2496
30	.0691	.0994
40	.0282	.0488
50	.0040	.0167
55	.0000	.0040

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
EIN / PN: 34-0906272/007
Plan Sponsor: thyssenkrupp rothe erde USA, Inc
Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Disability

Wyatt 1985 Disability Study Class 1 male and female rates. The rates at the following illustrative ages indicate the disability incidence assumptions used:

Age	Incidence of Disability (per 1,000)	
	Males	Females
20	.29	.30
25	.38	.47
30	.48	.80
40	1.17	2.11
50	3.58	5.33
55	7.22	9.52
60	12.56	11.59

Retirement

- Salaried: It was assumed that participants will retire upon attaining normal retirement age.
- Florence: The incidence of retirement is assumed as indicated below for those participants who are eligible for unreduced early retirement.

Age	Percentage Retiring
62	50%
63	20%
64	20%
65	100%

All other participants are assumed to retire at age 65.

Benefit commencement date:

- Preretirement death benefit: The later of the death of the active participant or the date the participant would have attained early retirement
- Deferred vested benefit: The later of age 65 or termination of employment
- Disability benefit: Upon disablement
- Retirement benefit: Upon termination of employment

Form of payment

Participants are assumed to elect the normal form.

Percent married

It was assumed that 85% of male employees and 50% of female employees are married to a qualifying spouse at the time of death.

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
EIN / PN: 34-0906272/007
Plan Sponsor: thyssenkrupp rothe erde USA, Inc
Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Spouse age	It was assumed that husbands are three years older than their wives.
Salaried plan compensation	Valuation year pay is estimated to be the prior year's pensionable earnings increased by the compensation increase assumption.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year as required by regulations under IRC §430.
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year).</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.</p>

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
EIN / PN: 34-0906272/007
Plan Sponsor: thyssenkrupp rothe erde USA, Inc
Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with thyssenkrupp rothe erde USA, Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor furnished participant data as of 1/1/2022. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale – Significant Economic Assumptions

Discount rate

The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.

Assumptions Rationale – Significant Demographic Assumptions

Mortality

For annuitants and non-annuitants, assumptions used for funding purposes are as prescribed by IRC §430(h).

Termination

Termination rates are based on plan sponsor expectations.

Disability

Disability rates were based on a published table for pension participants believed to have reasonably similar characteristics participating in pension plans with similar disability provisions.

Retirement

Retirement rates are based on plan sponsor expectations.

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
EIN / PN: 34-0906272/007
Plan Sponsor: thyssenkrupp rothe erde USA, Inc
Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described here, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Change in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated from the applicable month of September 2020 to September 2021, which was subsequently revised by applying the corridors of ARPA.
- The mortality table for annuitants was changed from plan specific mortality to the IRS prescribed fully generation table as the plan specific mortality table that was adopted January 1, 2019 is no longer accurately predicative of future mortality effective January 1, 2022.
- The mortality table used to calculate the funding target and target normal cost was updated to use the MP-2020 projection scale as specified in the regulations under §1.430(h)(3)-1.

Plan Name: Rotek Salaried and Florence Hourly Pension Plan
EIN / PN: 34-0906272/007
Plan Sponsor: thyssenkrupp rothe erde USA, Inc
Valuation Date: January 01, 2022

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	thyssenkrupp rothe erde USA, Inc
EIN/PN	34-0906272/007
Plan Name	Rotek Salaried and Florence Hourly Pension Plan
Valuation Date	January 01, 2022
Enrolled Actuary	Joseph A. Grondin
Enrollment Number	23-06662

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

**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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **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 ROTEK SALARIED AND FLORENCE HOURLY PENSION PLAN	B Three-digit plan number (PN) ▶	007
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF thyssenkrupp rothe erde USA Inc.	D Employer Identification Number (EIN) 34-0906272	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>			
2 Assets:			
a Market value	2a	30,216,421	
b Actuarial value	2b	29,097,326	
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	132	12,970,351	12,970,351
b For terminated vested participants	52	1,535,604	1,535,604
c For active participants	82	7,204,793	8,055,270
d Total	266	21,710,748	22,561,225
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
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	5.43%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	56,971	
c Total (line 6a + line 6b)	6c	56,971	

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	October 9, 2023 Date
	Joseph A. Grondin Type or print name of actuary	2306662 Most recent enrollment number
	Willis Towers Watson US LLC Firm name	248-936-7700 Telephone number (including area code)
	Travelers Tower 26555 Evergreen Road Suite 1600 Southfield MI 48076 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) 2022
v. 220413**

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	5,199,757
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	189,136
9	Amount remaining (line 7 minus line 8)	0	5,010,621
10	Interest on line 9 using prior year's actual return of <u>7.17</u> %	0	359,262
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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>5.61</u> %		0
	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		0
	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	5,369,883

Part III Funding Percentages			
14	Funding target attainment percentage	14	105.16 %
15	Adjusted funding target attainment percentage	15	128.97 %
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	100.28 %
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	
Totals ▶			18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 6c)				31a 56,971
b Excess assets, if applicable, but not greater than line 31a				31b 56,971
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 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
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 the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021				

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 01, 2022

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

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Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The effective date is July 1, 1985; restated effective January 1, 2013. Most recently amended effective March 31, 2021.

Participation

- Salaried: Each salaried employee of the Company becomes a participant on his date of hire. Participation was frozen as of October 15, 2008 and participants at that time were allowed to make an irrevocable election to cease future benefit accruals as of January 1, 2009.
- Florence: Each hourly paid employee of the Company whose customary employment is for at least 1,000 hours a year becomes a participant on his date of hire. Participation was frozen as of October 15, 2008 and participants at that time were allowed to make an irrevocable election to cease future benefit accruals effective January 1, 2009.

Definitions

Vesting service

- Salaried: One year is credited for each 365-day period of employment (completed 30-day periods count as 1/12) with the Controlled Group. Defontaine employees are credited with up to five years of Vesting Service prior to July 1, 1990.
- Florence: 1/10 year is credited for each 100 hours of service with the Company or an Affiliate, to a maximum of one year of service during a Plan Year.

Benefit service

- Salaried: One year is credited for each 365-day period of employment after January 1, 1979 (completed 30-day periods count as 1/12) with the Controlled Group as a salaried employee and Plan participant. Defontaine employees are credited with Benefit Service on and after January 1, 1992 through December 31, 1995. Any Covered Employee who ceases to be a Covered Employee as of January 1, 2009 shall cease to be credited with years of Benefit Service under the Plan. Benefit service was frozen effective December 31, 2018.
- Florence: 1/10 year is credited for each 170 hours of service with the Company or an Affiliate, to a maximum of one year of service during a Plan Year. Former Crawler division employees cease benefit service accrual on and after October 31, 1995. Any Covered Employee who ceases to be a Covered Employee

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as of January 1, 2009 shall cease to be credited with Years of Benefit Service under the Plan. Benefit service was frozen effective March 31, 2021. If actively employed on April 1, 2021, Florence hourly participants are credited with an additional year of service as of that date.

Salaried covered compensation Covered Compensation is the average of annual Social Security wage bases over the 35-year period ending with the year in which a participant would attain Social Security Retirement Age.

Salaried average earnings Average earnings equal the monthly average of the highest 5 consecutive years' base earnings, excluding annual bonuses, out of the 10-year period preceding retirement.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 or at least 5 years after date of participation if later.

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement

- Salaried: Retirement before NRD and on or after both attaining age 55 and completing ten years of vesting service
- Florence: Retirement before NRD and on or after both attaining age 60 and completing ten years of vesting service

Deferred vested termination Termination for reasons other than death or retirement after completing five years of vesting service

Disability

- Florence: Eligible if disabled after 10 or more years of Vesting Service

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

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Benefits Paid Upon the Following Events

Normal retirement

- Salaried: The monthly normal retirement benefit, if paid on a straight-life basis, is equal to the greater of (a) or (b) less (c) below:
 - (a) 1.05% of average monthly earnings up to the employee's monthly Covered Compensation (determined at the date of termination) plus 1.60% of average monthly earnings in excess of Covered Compensation, with the sum times years of Benefit Service, up to 30 years.
 - (b) \$10.00 times years of Benefit Service (maximum 30);
 - (c) the accrued benefit as of June 30, 1985 under the prior plan.

In no case will the benefit be less than the accrued benefit as of December 31, 1988 or as of December 31, 1993, under the Plan in effect as of those dates.

Effective January 1, 2009 those participants that elected to do so ceased benefit accruals under the plan.

All benefits for Salaried participants are frozen as of December 31, 2018.

- Florence: The monthly normal retirement benefit, if paid under the normal form, is equal to Benefit Service times the Benefit Unit in effect when the service was earned as set forth below:

Benefit Unit	Period of Benefit Service
\$12.00	prior to 1/1/1987
13.00	1/1/1987 to 12/31/1989
14.00	1/1/1990 to 12/31/1990
15.00	1/1/1991 to 12/31/1991
16.00	1/1/1992 to 12/31/1993
19.00	1/1/1994 to 12/31/1994
20.00	1/1/1995 to 12/31/1995
21.00	1/1/1996 to 12/31/1997
22.00	1/1/1998 to 12/31/1998
25.00	1/1/1999 to 12/31/1999
27.00	1/1/2000 to 12/31/2000
28.00	1/1/2001 to 12/31/2001
30.00	1/1/2002 to 12/31/2002
32.00	1/1/2003 to 12/31/2003
34.00	1/1/2004 to 12/31/2004
36.00	1/1/2005 to 12/31/2005
38.00	1/1/2006 to 12/31/2006
40.00	1/1/2007 to 12/31/2007
41.00	1/1/2008 to 12/31/2008
42.00	1/1/2009 to 12/31/2009
43.00	1/1/2010 to 12/31/2010
44.00	1/1/2011 to 12/31/2011

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45.00

On and after 1/1/2012

Effective January 1, 2009 those participants that elected to do so ceased benefit accruals under the plan.

All benefits for Florence hourly participants are frozen as of March 31, 2021.

Early retirement

- Salaried: The monthly benefit available at early retirement is the amount of normal retirement benefit based on earnings and service up to actual retirement (accrued normal retirement benefit). The benefit commences at age 65 unless the employee elects a reduced benefit commencing prior to age 65. The reduction is .4167% for each month that commencement precedes age 65.
- Florence: The monthly benefit available at early retirement is the amount of normal retirement benefit based on service up to actual retirement (accrued normal retirement benefit). The benefit commences at age 65 unless the employee elects a reduced benefit commencing prior to age 65. The reduction is 1/180 for each month that commencement precedes age 65.
- If the participant has 25 years of service and is age 62 or older, the benefit is unreduced for early commencement. Additionally, a temporary monthly supplement of \$350 is payable as a life only annuity until attainment of age 65.

Deferred vested termination

- Salaried: The deferred vested benefit is the accrued normal retirement benefit payable at age 65 or, alternatively, an actuarially reduced pension payable as early as age 55 if the employee has at least 10 years of Vesting Service.
- Florence: The deferred vested benefit is the accrued normal retirement benefit payable at age 65 or, alternatively, a reduced pension payable as early as age 60 if the employee has at least 10 years of Vesting Service. The reduction is 1/180 for each month that commencement precedes age 65.

Disablement

- Florence: The accrued normal retirement benefit is payable immediately (unreduced).

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Preretirement spouse's benefit

- Salaried: Upon death of a married participant after 5 years of Vesting Service, the surviving spouse will receive 50% of the benefit which would have been paid if the participant had terminated employment on the earlier of his date of death or actual termination date and had survived to and retired on his Earliest Retirement Date under the 50% Joint & Survivor option.
- Florence: Upon death of an employee after age 60 and completion of 10 years of Vesting Service, the surviving spouse will receive 50% of the benefit which would have been paid if the employee had retired on the day prior to his death. The 50% is reduced by 1/2% for each year that the employee is more than 5 years older than the spouse.

Florence Preretirement spouse's benefit for vested participants

Upon death of a married participant after 5 years of Vesting Service, and not eligible for retirement from employment with the Company, the surviving spouse will receive 50% of the benefit which would have been paid if the participant had terminated employment on the earlier of his date of death or actual termination date and had survived to and retired on his earliest Retirement Date under the 50% Joint and Survivor option.

Florence Prior plan account value distribution

Each participant's account due to participation in the Plan in effect on December 31, 1975 earns annual interest at a rate equal to 6% prior to 1983 and the Fund earnings rate on a market value basis for each Plan Year thereafter and vests at the rate of 10% a year beginning after 1 year (the 10% is changed to 20% effective January 1, 1989). Upon termination of employment, the reduced vested portion of a member's account will be paid in five annual installments, including interest on the undistributed portion. The reduction, if any, equals the actuarial value of benefits for which the employee is eligible upon termination of employment and which are due to service prior to January 1, 1976.

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Other Plan Provisions

Forms of payment

- Salaried: An employee may elect to receive his benefit on a straight-life basis or on an actuarially equivalent 10-year certain and life or 100%, 75% or 50% Joint and Survivor basis. Unless otherwise elected, any benefit payable under the Plan shall be paid:
 - (1) on a 50% Joint and Survivor basis, if the employee is married on the date his benefit commences; or
 - (2) on a straight-life basis otherwise.
- Florence: For normal, early, or disability retirements, the normal form of payment is a 50% Joint and Survivor annuity providing the participant was married on his date of retirement; otherwise, a straight-life basis applies.

For the deferred vested termination benefit, unless elected otherwise, actuarially reduced benefits are automatically paid to married participants on a 50% Joint and Survivor basis; otherwise a straight-life basis applies.

Future Plan Changes

No future plan changes were recognized in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None.

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Schedule SB, Line 24 Change in Actuarial Assumptions

The mortality table for annuitants was changed from plan specific mortality to the IRS prescribed fully generation table as the plan specific mortality table that was adopted January 1, 2019 is no longer accurately predicative of future mortality effective January 1, 2022.

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