Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1962

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)
CROWN EQUIPMENT CORPORATION

44 S. WASHINGTON STREET
NEW BREMEN, OH 45869

2b Employer Identification Number (EIN) 34-4412691

2c Plan Sponsor's telephone number 419-629-2311

2d Business code (see instructions) 333100

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.	01/11/2024	BRAD SMITH
	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

3a	Plan administrator's name and address [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		
5	Total number of participants at the beginning of the plan year	**5**	3449
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	1946
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1827
b	Retired or separated participants receiving benefits	**6b**	872
c	Other retired or separated participants entitled to future benefits	**6c**	639
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	3338
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	96
f	Total. Add lines **6d** and **6e**.	**6f**	3434
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1C 3D

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

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ]	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[X]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 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)

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 04/01/2022 and ending 03/31/2023

▶ **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
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CROWN EQUIPMENT CORPORATION

D Employer Identification Number (EIN)
34-4412691

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 04 Day 01 Year 2022

2 Assets:

a Market value	**2a**	496187313
b Actuarial value	**2b**	470462832

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	835	161975586	161975586
b For terminated vested participants	691	43630345	43630345
c For active participants	1946	209100132	215503710
d Total	3472	414706063	421109641

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.45 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	8639375
b Expected plan-related expenses	**6b**	1423317
c Total (line 6a + line 6b)	**6c**	10062692

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 — Date: 12/21/2023

RANDALL S. REITSMA — Type or print name of actuary

23-06022 — Most recent enrollment number

DELOITTE CONSULTING L.L.P. — Firm name

616-336-7942 — Telephone number (including area code)

38 COMMERCE AVE SW
STE 600
GRAND RAPIDS, MI 49503

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	3076652
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	3076652
10	Interest on line 9 using prior year's actual return of 2.85 %	0	87685
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		7394491
	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 5.64 %		417049
	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		7811540
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	3164337
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	111.71 %
15	Adjusted funding target attainment percentage	15	111.71 %
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	111.78 %
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
11/15/2023	3000000				
12/15/2023	3000000				
			Totals ► 18(b)	6000000	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	5492136

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 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	66

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**	10062692
b Excess assets, if applicable, but not greater than line 31a	**31b**	10062692

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**	5492136

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

a Total (excess, if any, of line 37 over line 36)	**38a**	5492136
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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023

A Name of plan	**B** Three-digit plan number (PN) ▶
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
CROWN EQUIPMENT CORPORATION	34-4412691

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

DELOITTE & TOUCHE, LLP

13-3891517

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	322608	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

T. ROWE PRICE

52-2264646

(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?
28	NONE	159114	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CLEARSTEAD

34-1597728

(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?
28	NONE	146910	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

WESTFIELD CAPITAL MANAGEMENT CO.

30-0027188

(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?
28	NONE	142846	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIFTH THIRD BANK

31-6243947

(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?
21	NONE	139141	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

VICTORY CAPITAL MANAGEMENT

13-2700161

(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?
28	NONE	107771	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

WELLINGTON

46-2546180

(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?
28	NONE	107520	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BRADY, WARE & SCHOENFELD

35-1476702

(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	NONE	18850	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE NORTHWEST TRUST COMPANY

36-2885278

(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?
28	NONE	15483	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023

A Name of plan
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CROWN EQUIPMENT CORPORATION

D Employer Identification Number (EIN)
34-4412691

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: T. ROWE PRICE STRUCTURED COMMON TR

b Name of sponsor of entity listed in (a): T. ROWE PRICE

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)
52-2264646-000	C	39609672

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023

A Name of plan
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CROWN EQUIPMENT CORPORATION

D Employer Identification Number (EIN)
34-4412691

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	15000002	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6000000	6000000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	25879	73615
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6751595	9953607
(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)	22544978	20933560
(5) Partnership/joint venture interests	1c(5)	29418291	25914577
(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)	60531731	39609672
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	321765022	313352775
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	32755543	31310450

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	494793041	447148256
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	494793041	447148256

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)	6000000	
(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)		6000000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	244140	
(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)		244140
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	298070	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	8376849	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		8674919
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	43759517	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	45098553	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-1339036
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-7596149	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-7596149

		(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)		
(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)		-35598917
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		-29615043
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	15802548	
(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)		15802548
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)	469518	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	551583	
(4) Other	2i(4)	1206093	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2227194
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		18029742
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-47644785
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] 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) [X] 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: BRADY, WARE & SCHOENFELD, INC. **(2)** EIN: 35-1476702

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:

		Yes	No	Amount
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.)	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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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 493623.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023

A Name of plan
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CROWN EQUIPMENT CORPORATION

D Employer Identification Number (EIN)
34-4412691

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): _____ _____

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** 6

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ 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. ☐ 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: 49 % Investment-Grade Debt: 36 % High-Yield Debt: 0 % Real Estate: 0 % Other: 15 %

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_____

CROWN EQUIPMENT CORPORATION
RETIREMENT PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

Years Ended March 31, 2023 and 2022

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1 - 4
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 14
SUPPLEMENTARY INFORMATION	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	15 - 20
Schedule H, Line 4j - Schedule of Reportable Transactions	21

BRADY WARE & SCHOENFELD

INDEPENDENT AUDITORS' REPORT

Plan Administrator
Crown Equipment Corporation Retirement Plan
New Bremen, Ohio

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

We have performed audits of the accompanying financial statements of **Crown Equipment Corporation Retirement Plan**, an employee benefit plan 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 as of March 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 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 plan (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 by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended March 31, 2023 and 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the financial statements referred to above 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).

INDEPENDENT AUDITORS' REPORT - CONTINUED

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of **Crown Equipment Corporation Retirement Plan** 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Crown Equipment Corporation Retirement Plan's** ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 auditors' 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 an audit 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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITORS' REPORT - CONTINUED

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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 audit 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 **Crown Equipment Corporation Retirement Plan's** 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 **Crown Equipment Corporation Retirement Plan's** ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, 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 accounting principles generally accepted in the United States of America.

Accordingly, the objective of an 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 accounting principles generally accepted in the United States of America.

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

INDEPENDENT AUDITORS' REPORT - CONTINUED

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions as of and for the year ended March 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 audits 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, 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 Department of Labor'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 Department of Labor'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).

Dayton, Ohio
January 10, 2024

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

March 31, 2023 and 2022

	2023	2022
ASSETS		
Investments at fair value	**$ 441,074,641**	$ 473,767,160
Receivables		
Employer contribution	**6,000,000**	6,000,000
Interest and dividends	**73,615**	25,879
Total receivables	**6,073,615**	6,025,879
Cash	**-**	15,000,002
NET ASSETS AVAILABLE FOR BENEFITS	**$ 447,148,256**	$ 494,793,041

See notes to financial statements.

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended March 31, 2023 and 2022

	2023	2022
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	**$ (44,728,235)**	$ 1,311,197
Interest and dividends	**9,113,192**	11,837,748
Total investment income (loss)	**(35,615,043)**	13,148,945
Contributions		
Employer	**6,000,000**	8,000,000
Total additions	**(29,615,043)**	21,148,945
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	**15,802,548**	14,515,396
Administrative expenses	**2,227,194**	3,094,072
Total deductions	**18,029,742**	17,609,468
NET INCREASE (DECREASE)	**(47,644,785)**	3,539,477
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	**494,793,041**	491,253,564
End of year	**$ 447,148,256**	$ 494,793,041

See notes to financial statements.

NOTE 1 - DESCRIPTION OF PLAN

The following description of the **Crown Equipment Corporation Retirement Plan** (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General - The Plan is a non-contributory defined benefit pension plan covering certain employees of **Crown Equipment Corporation** (the "Company") who were hired before October 1, 2005. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Vesting - Participants become fully vested at the completion of five service years. Normal monthly retirement benefits are based on years of credited service.

Pension Benefits - The Plan provides that the participant's vested interest is to be paid in one of the following methods:

(a) Annuity payments over the life of the participant or joint lives of the participant and his/her spouse or beneficiary.

(b) Lump sum payment for amounts less than $5,000. Effective February 20, 2023, the Plan was amended to provide a lump sum option for participants terminating after April 1, 2023 if the lump sum is less than $50,000.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting, except that benefit payments are recorded when paid.

Financial Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's Administrator to make estimates and assumptions that affect the reported amounts of net assets and disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits, at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations - At various times during the period covered by this report, the Plan's cash and cash equivalents were on deposit in one financial institution in excess of FDIC insurance limits.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. Certain limited partnerships and fund of hedge funds investments are valued at fair market value estimated by the partnership or their representatives. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Derivative Financial Instruments - The Plan does not use derivatives for trading purposes. The Plan owns shares in commingled equity and hedge funds. The managers of these funds may, from time to time, make use of derivatives to manage the funds' risk exposure and financial position. The Plan also invests in commingled bond funds, and the managers of the funds may, from time to time, use derivatives for asset allocation and hedging purposes.

Receivables - Due to the nature of receivables, Plan management believes that all amounts will be collected; therefore, no allowance for doubtful accounts is considered necessary.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses are paid directly by the Plan to the extent not paid by the Company.

Subsequent Events - In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through January 10, 2024, the date the financial statements were available to be issued.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and the present employees or their beneficiaries. Benefits under the Plan were based on the monthly average of the highest five consecutive annual compensation amounts during the last ten calendar years before the participant's retirement. Effective September 2, 2021, the Plan was amended to change the definition of average annual earnings to remove the requirement that the high five years of earnings during the ten year period preceding retirement be consecutive for purposes of determining a participant's accrued benefit under the Plan for participants who are or were active participants on or after April 1, 2021. Average annual earnings is now the greater of 1) the highest average annual earnings for any five earnings computation periods during the ten consecutive year period preceding termination or 2) the participant's earnings for the four consecutive earnings computation periods that end preceding the earnings computation period in which employment terminates, plus the participant's actual earnings for the earnings computation period in which his employment terminates, divided by the number of months in all such earnings computation periods, multiplied by 12. This calculation may also be adjusted if the participant was furloughed without pay during 2020 and had their normal retirement date occur on or after the start of the earnings computation period beginning in 2020 and prior to the start of the earnings computation period beginning in 2022. The accumulated plan benefits for active employees are based on credited years of service up to the date which the benefit information is presented (valuation date). Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - CONTINUED

The actuarial present value of accumulated plan benefits is determined by an actuary 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 for interest) and the probability of payment (by means of decrements such as death, withdrawal, retirement or disability) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of April 1, 2023 and 2022 are summarized as follows:

	2023	2022
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS		
Vested benefits		
Participants currently receiving benefit payments	**$ 158,683,614**	$ 139,974,922
Other participants	**209,176,992**	208,353,398
	367,860,606	348,328,320
Non-vested benefits	**5,026,603**	5,752,930
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	**$ 372,887,209**	$ 354,081,250

The changes in actuarial present value of accumulated plan benefits for the years ended April 1, 2023 and 2022 were as follows:

	2023	2022
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	**$ 354,081,250**	$ 327,257,013
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTED TO		
Benefits accumulated including changes due to plan experience	**10,517,194**	8,824,921
Benefits paid	**(15,802,548)**	(14,035,246)
Interest	**23,375,857**	22,425,066
Change in actuarial assumptions	**-**	9,609,496
Change in plan provisions	**715,456**	-
NET INCREASE	**18,805,959**	26,824,237
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	**$ 372,887,209**	$ 354,081,250

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - CONTINUED

The significant actuarial assumptions used in the valuations were as follows:

- Investment return at an average rate of 6.75% as of April 1, 2023 and 2022
- Discount rate of 5.79% and 4.24% as of April 1, 2023 and 2022
- Life expectancy of participants using the Pri-2012 Private Retirement Plans Mortality Tables issued by the Society of Actuaries in October 2019. Separate tables were utilized for males and females. Furthermore, tables were separated between class of participant: employee, primary annuitant, and contingent survivor. In valuing Joint & Survivor annuities, contingent survivor rates were applied to the secondary annuitant both before and after the assumed or actual death of the primary annuitant. The rates were adjusted for blue collar. Mortality improvement utilized the MP-2021 protection scale on a generational basis.
- Average rate of future salary increases of 3.25% for 2022, 2023, and beyond
- Normal retirement age of 65, using a tiered retirement age scale based on reasonable estimates and experience of the Plan

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors will be applicable in determining the actuarial present value of accumulated Plan benefits.

NOTE 4 - CERTIFIED INVESTMENTS

Certain information related to investments and cash disclosed in the accompanying financial statements and supplemental schedules, including investments and cash held at March 31, 2023 and 2022, net appreciation (depreciation) in fair value of investments, and interest and dividends for the years 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Fifth Third Bank (the Trustee of the Plan).

The amounts certified by the Trustee for the limited partnerships and fund of hedge funds were not reported at fair value. The fair values recorded in the accompanying financial statements for these assets were provided by the external investment agencies/managers (see Note 5).

NOTE 5 - FAIR VALUE MEASUREMENTS

Accounting standards provide a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements).

NOTE 5 - FAIR VALUE MEASUREMENTS - CONTINUED

The three levels of the fair value hierarchy under the accounting standards are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2023.

Money market fund: Valued based on the contractual terms of the underlying guaranteed interest account; provides a daily mil-rate for income accretion.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Common collective trust: Valued at the net asset value (NAV) of the trust's units held by the Plan at year-end.

Equity security funds: Valued at the NAV of shares held by the Plan at year-end.

Bond funds: Valued at the NAV of shares held by the Plan at year-end.

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

NOTE 5 - FAIR VALUE MEASUREMENTS - CONTINUED

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2023:

	Level 1	Level 2	Level 3	Fair Value
Money market fund	**$ 9,953,607**	**$ -**	**$ -**	**$ 9,953,607**
Common stocks	**20,933,560**	**-**	**-**	**20,933,560**
Common collective trust	**-**	**39,609,672**	**-**	**39,609,672**
Equity security funds	**84,616,173**	**69,071,901**	**-**	**153,688,074**
Bond funds	**159,664,701**	**-**	**-**	**159,664,701**
Total assets in the fair value hierarchy	**275,168,041**	**108,681,573**	**-**	**383,849,614**
Alternative investments, NAV as a practical expedient [(a)]				
Limited partnerships	**-**	**-**	**-**	**25,914,577**
Fund of hedge funds	**-**	**-**	**-**	**31,310,450**
Investments at fair value	**$ 275,168,041**	**$ 108,681,573**	**$ -**	**$ 441,074,641**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of March 31, 2022:

	Level 1	Level 2	Level 3	Fair Value
Money market fund	$ 6,751,595	$ -	$ -	$ 6,751,595
Common stocks	22,544,978	-	-	22,544,978
Common collective trust	-	60,531,731	-	60,531,731
Equity security funds	100,734,297	86,216,780	-	186,951,077
Bond funds	134,813,945	-	-	134,813,945
Total assets in the fair value hierarchy	264,844,815	146,748,511	-	411,593,326
Alternative investments, NAV as a practical expedient [(a)]				
Limited partnerships	-	-	-	29,418,291
Fund of hedge funds	-	-	-	32,755,543
Investments at fair value	$ 264,844,815	$ 146,748,511	$ -	$ 473,767,160

[(a)] In accordance with Subtopic 820-10, certain investments that were measured at net asset value (NAV) per share (or its equivalent) have not been classified in the fair value hierarchy. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the funds less any liabilities. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

NOTE 6 - RELATED PARTY TRANSACTIONS

Certain Plan assets are invested with Fifth Third Bank. Thus, Fifth Third Bank, as Trustee defined by the Plan, qualifies as a party-in-interest. Fees paid by the Plan for Trustee services for the years 2023 and 2022 totaled $139,141 and $149,835.

The Plan uses multiple investment advisors, and each advisor qualifies as a party-in-interest. Fees paid by the Plan for advisory services for the years 2023 and 2022 totaled $679,644 and $771,026.

Brady, Ware & Schoenfeld, Inc., as auditor, qualifies as a party-in-interest. Audit fees paid by the Plan for the years 2023 and 2022 totaled $18,850 and $18,250.

Deloitte, as actuary, qualifies as a party-in-interest. Actuarial fees paid by the Plan for the years 2023 and 2022 totaled $322,608 and $62,700.

Certain administrative functions of the Plan are performed by the officers or employees of the Company, for which no compensation is paid from the Plan.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA and its related regulations. In the event of Plan termination, the Plan provides that the Plan Administrator shall allocate the assets of the Plan in accordance with Title IV of ERISA.

Under ERISA, certain benefits would be guaranteed by the Pension Benefit Guaranty Corporation (PBGC). Generally, the PBGC guarantees most vested, normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the Plan's termination, subject to a statutory ceiling on the amount of the individual's monthly benefit.

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 PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty while other benefits may not be provided for at all. Reference should be made to the Plan document for further details.

NOTE 8 - TAX STATUS

The Plan obtained a determination letter dated December 21, 2020, indicating that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since the date of the determination letter. However, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 9 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, 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 amounts reported in the statements of net assets available for benefits.

The actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee compensation 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 establishing assumptions, that the effect of such changes could be material to the financial statements.

NOTE 10 - FUNDING POLICY

There are no employee contributions under the Plan. The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. The Company's contributions for 2023 and 2022 exceeded the minimum funding requirements of ERISA.

NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

For the years 2023 and 2022, there were no differences between the financial statements and the Form 5500.

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
Money Market Fund				
	FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	Money Market	$ 9,953,607	$ 9,953,607
Common Stocks				
	89BIO INC	Common Stock	58,011	62,595
	AAON INC COM PAR $0.004	Common Stock	133,633	169,208
	AAR CORP COM	Common Stock	81,272	112,209
	ALEXANDER & BALDWIN INC	Common Stock	60,700	58,224
	ALKERMES PLC	Common Stock	304,719	320,237
	ALLETE INC	Common Stock	107,546	116,896
	AMEDISYS INC	Common Stock	309,621	136,068
	AMERIS BANCORP	Common Stock	87,787	97,120
	ANDERSONS INC	Common Stock	83,938	73,054
	APELLIS PHARMACEUTICALS INC	Common Stock	105,493	120,047
	ARTISAN PARTNERS ASSET MGMT CL A	Common Stock	111,032	79,534
	ASBURY AUTOMOTIVE GROUP	Common Stock	41,310	76,440
	ASCENDIS PHARMA A S SPONSORED	Common Stock	232,722	271,266
	ASSURED GUARANTY LTD	Common Stock	52,188	59,520
	ATI INC.	Common Stock	64,001	88,351
	ATKORE INC	Common Stock	168,846	286,859
	ATLANTIC UN BANKSHARES CORP	Common Stock	109,570	95,792
	ATLAS ENERGY SOLUTIONS INC CL A	Common Stock	90,343	88,846
	AVIENT CORPORATION	Common Stock	196,260	177,399
	AXALTA COATING SYS LTD SEDOL BSFWCF5 ISIN BMG0750C1082	Common Stock	172,344	173,561
	AZENTA INC.	Common Stock	249,745	139,660
	BANC CALIF INC	Common Stock	76,422	55,445
	BANK HAWAII CORP	Common Stock	71,611	49,059
	BELDEN INC	Common Stock	74,626	121,652
	BIO-RAD LABS INC-CL A	Common Stock	158,189	231,367
	BLACKSTONE MTG TR INC COM CL A	Common Stock	103,375	71,168
	BLOOMIN BRANDS INC	Common Stock	55,363	107,114
	BOX INC CL A	Common Stock	154,881	139,844
	BRINKER INTL INC	Common Stock	70,363	70,414
	BROOKDALE SR LIVING INC	Common Stock	86,036	32,795
	BRP GROUP INC CL A	Common Stock	27,379	25,969
	BRP INC COM SUB VTG	Common Stock	88,968	143,888
	BRUNSWICK CORP	Common Stock	50,896	68,880
	BWX TECHNOLOGIES INC	Common Stock	66,845	80,565
	CARETRUST REIT INC	Common Stock	88,269	81,629
	CASELLA WASTE SYSTEM INC	Common Stock	165,290	166,973
	CENTURY ALUM CO	Common Stock	61,548	54,890
	CENTURY CMNTYS INC	Common Stock	85,296	102,272
	CHAMPIONX CORPORATION	Common Stock	103,889	88,444

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	CHORD ENERGY CORPORATION	Common Stock	67,695	102,161
	CHURCHILL DOWNS INC	Common Stock	128,004	213,352
	CINEMARK HLDGS INC	Common Stock	115,390	125,434
	CIVITAS RES INC	Common Stock	89,117	110,847
	CLEAN HBRS INC	Common Stock	46,243	95,943
	COMMERCIAL METALS CO COM	Common Stock	78,382	99,414
	CORE & MAIN INC COM CL A	Common Stock	86,713	85,747
	COTY INC	Common Stock	52,717	87,773
	CURTISS WRIGHT CORP COM	Common Stock	90,905	114,040
	DAVE & BUSTERS ENTMT INC	Common Stock	46,313	48,305
	DIAMOND OFFSHORE DRILLING INC	Common Stock	75,098	95,742
	DIAMONDROCK HOSPITALITY CO	Common Stock	95,725	87,129
	DIODES INC	Common Stock	83,843	100,459
	DYNATRACE INC	Common Stock	90,476	112,941
	DYNEX CAP INC COM	Common Stock	72,030	63,375
	EASTERLY GOVT PPTYS INC	Common Stock	103,246	71,709
	ECOVYST INC COM	Common Stock	91,985	99,450
	ENCOMPASS HEALTH CORPORATION COM	Common Stock	57,072	67,138
	ENCORE WIRE CORP	Common Stock	180,043	294,675
	ENDEAVOR GROUP HLDGS INC CL A	Common Stock	174,731	144,537
	ENPRO INDS INC	Common Stock	65,204	78,645
	ESAB CORPORATION COM	Common Stock	56,606	82,580
	ESCO TECHNOLOGIES INC COM	Common Stock	75,419	97,741
	ESSENTIAL PPTYS RLTY TR INC	Common Stock	81,891	100,071
	F5 INC.	Common Stock	132,714	125,293
	FB FINL CORP	Common Stock	90,731	70,893
	FEDERAL SIGNAL CORP	Common Stock	55,873	76,870
	FEDERATED HERMES, INC.	Common Stock	30,664	36,447
	FIRST BANCORP NORTH CAROLINA COMMON	Common Stock	68,910	62,302
	FIRST MERCHANTS CORP	Common Stock	107,421	90,514
	FLYWIRE CORP COM VTG	Common Stock	219,489	202,584
	FOOT LOCKER INC	Common Stock	93,033	99,106
	FORMFACTOR INC	Common Stock	98,693	94,817
	FTI CONSULTING INC	Common Stock	87,203	113,476
	GIBRALTAR INDS INC	Common Stock	123,639	110,580
	GREEN PLAINS INC.	Common Stock	74,820	85,099
	HAEMONETICS CORP MASS	Common Stock	205,239	230,127
	HANOVER INS GROUP INC	Common Stock	72,978	66,178
	HARMONIC INC	Common Stock	54,259	85,848
	HAYWARD HLDGS INC	Common Stock	82,294	81,841
	HERITAGE FINL CORP WASH	Common Stock	26,842	21,764
	HEXCEL CORP	Common Stock	173,120	224,543
	HUB GROUP INC CL A	Common Stock	55,270	91,579

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	HUDSON PAC PPTYS INC	Common Stock	100,081	27,558
	INFINERA CORP	Common Stock	86,923	97,427
	INNOVIVA INC	Common Stock	123,746	105,300
	INSPIRE MED SYS INC	Common Stock	205,593	217,685
	INTERNATIONAL SEAWAYS INC	Common Stock	100,046	108,076
	IRONWOOD PHARMACEUTICALS INC COM CL A	Common Stock	78,269	69,390
	ITT INC COM	Common Stock	175,275	234,736
	IVERIC BIO INC COM	Common Stock	57,612	61,798
	KARUNA THERAPEUTICS INC	Common Stock	4,215	3,633
	KEMPER CORP DEL COM	Common Stock	60,021	59,197
	KINSALE CAP GROUP INC	Common Stock	234,056	289,345
	KIRBY CORP	Common Stock	59,194	72,558
	LADDER CAP CORP CL A	Common Stock	80,225	56,398
	LANTHEUS HLDGS INC	Common Stock	135,273	176,678
	LIGHT & WONDER INC	Common Stock	104,702	114,756
	LINCOLN ELECTRIC HOLDINGS INC	Common Stock	117,971	207,993
	LIONS GATE ENTERTAINMENT CORP SEDOL BD8NB53 ISIN CA5359195008	Common Stock	66,783	59,124
	LIVANOVA PLC SHS	Common Stock	101,571	76,526
	LXP INDUSTRIAL TRUST	Common Stock	105,280	99,873
	M/A-COM TECHNOLOGY SOLUTIONS HLDGS INC	Common Stock	108,795	114,052
	MACYS INC	Common Stock	74,500	71,901
	MADDEN STEVEN LTD	Common Stock	73,034	84,204
	MAGNITE INC	Common Stock	75,097	62,496
	MARRIOTT VACATIONS WORLDWIDE	Common Stock	43,492	76,061
	MERITAGE HOMES CORPORATION	Common Stock	102,001	148,168
	MGIC INVT CORP WIS	Common Stock	69,045	80,211
	MGP INGREDIENTS INC NEW COMMON	Common Stock	54,979	55,324
	MOOG INC CL A	Common Stock	101,090	101,758
	NATIONAL VISION HLDGS INC	Common Stock	158,649	81,389
	NEW YORK CMNTY BANCORP INC	Common Stock	87,885	82,020
	NEXTIER OILFIELD SOLUTIONS INC	Common Stock	155,070	130,142
	NORTHERN OIL AND GAS INC	Common Stock	199,946	196,668
	NORTHWEST BANCSHARES INC MD	Common Stock	81,654	75,825
	NORTHWESTERN ENERGY GROUP, INC	Common Stock	101,724	103,049
	O-I GLASS INC	Common Stock	64,899	113,459
	ONE GAS, INC	Common Stock	113,860	120,667
	ONTO INNOVATION INC	Common Stock	130,532	142,366
	OPTION CARE HEALTH INC	Common Stock	181,631	256,066
	PACIFIC PREMIER BANCORP	Common Stock	125,405	89,619
	PALOMAR HLDGS INC	Common Stock	95,499	89,976
	PATTERSON COS INC	Common Stock	81,722	78,061
	PDC ENERGY INC COMMON	Common Stock	126,292	182,271
	PERMIAN RESOURCES CORP CLASS A	Common Stock	100,752	101,525

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	PERRIGO CO PLC	Common Stock	70,742	64,817
	PHYSICIANS RLTY TR	Common Stock	115,489	106,436
	PLANET FITNESS INC CL A	Common Stock	135,463	136,699
	PLEXUS CORP	Common Stock	82,733	104,595
	PORTLAND GENERAL ELECTRIC CO	Common Stock	114,142	115,380
	PRESTIGE CONSUMER HEALTHCARE INC	Common Stock	90,865	96,763
	PRIMERICA INC	Common Stock	181,223	232,696
	PROGRESS SOFTWARE CORP	Common Stock	72,018	84,854
	PROMETHEUS BIOSCIENCES INC	Common Stock	162,199	155,614
	PROSPERITY BANCSHARES INC	Common Stock	105,245	94,618
	PVH CORP	Common Stock	70,916	104,941
	RANPAK HLDGS CORP CL A COM	Common Stock	132,337	33,721
	RLI CORP	Common Stock	25,266	64,860
	ROCKET PHARMACEUTICALS INC	Common Stock	145,386	118,026
	RYDER SYS INC	Common Stock	65,579	62,736
	SABRA HEALTH CARE REIT INC	Common Stock	127,451	90,275
	SAIA INC	Common Stock	175,158	376,015
	SAMSARA INC CL A	Common Stock	151,767	153,422
	SANMINA CORP	Common Stock	83,837	109,477
	SELECT MED HLDGS CORP	Common Stock	67,937	81,970
	SENSATA TECHNOLOGIES HLDG PLC ISIN#GB00BFMBMT84	Common Stock	168,217	188,075
	SHIFT4 PMTS INC CL A	Common Stock	162,369	263,784
	SIGNET JEWELERS	Common Stock	79,464	102,281
	SIMPLY GOOD FOODS CO COM	Common Stock	53,560	75,205
	SITE CTRS CORP	Common Stock	131,716	105,522
	SMARTSHEET INC CL A	Common Stock	355,367	299,228
	SOUTH STATE CORP	Common Stock	141,871	134,966
	SPIRIT RLTY CAP INC	Common Stock	142,851	152,587
	STAG INDL INC	Common Stock	115,158	130,241
	STEPSTONE GROUP INC CL A	Common Stock	179,942	106,303
	STEWART INFORMATION SVCS CORP COM	Common Stock	71,412	64,318
	STIFEL FINL CORP	Common Stock	43,177	62,281
	SUMMIT HOTEL PPTYS INC	Common Stock	100,866	60,487
	SUPERNUS PHARMACEUTICALS INC	Common Stock	66,356	89,017
	SYNAPTICS INC	Common Stock	126,675	138,938
	SYNOVUS FINL CORP	Common Stock	67,042	53,521
	TENABLE HLDGS INC	Common Stock	99,505	131,128
	TENET HEALTHCARE CORP	Common Stock	80,859	111,888
	TEREX CORP	Common Stock	94,884	86,649
	TEXAS ROADHOUSE INC COMMON STOCK	Common Stock	206,661	213,959
	TIMKEN CO	Common Stock	83,463	93,079
	U M H PPTYS INC	Common Stock	17,180	11,980
	UFP INDUSTRIES INC	Common Stock	106,358	101,801

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	UNITED COMMUNITY BANKS GA BLAIRSVILLE GA	Common Stock	103,487	115,292
	UNIVERSAL DISPLAY CORP COMMON	Common Stock	131,252	158,233
	VALLEY NATL BANCORP	Common Stock	153,340	119,436
	VEECO INSTRUMENTS	Common Stock	92,816	80,379
	VERADIGM INC	Common Stock	131,515	99,702
	VERINT SYS INC	Common Stock	85,685	86,173
	VERIS RESIDENTIAL, INC.	Common Stock	65,566	49,556
	VIRTUS INVESTMENT PARTNERS, INC	Common Stock	71,767	77,679
	VISTEON CORP COM NEW	Common Stock	235,715	271,943
	WABASH NATL CORP COM	Common Stock	38,475	63,516
	WERNER ENTERPRISES INC	Common Stock	87,757	91,617
	WEX INC	Common Stock	99,138	108,495
	WILLSCOT MOBILE MINI HLDGS	Common Stock	169,970	204,866
	WINGSTOP INC	Common Stock	151,913	260,684
	WNS HOLDINGS LTD ADR	Common Stock	98,910	161,184
			19,460,768	20,933,560
	Common Collective Trust			
	T ROWE PRICE STRUCTURED RESEARCH	Common Trust	7,892,040	39,609,672
	Equity Security Funds			
	DODGE & COX INTL STOCK FUND	Equity	21,273,896	26,287,841
	EURO PACIFIC GROWTH FUND CLASS R-6	Equity	17,452,815	22,095,061
	MFG NTGI-QM COLTV DAILY S&P 500 EQTY INDEX FD-NON LENDING	Equity	16,730,282	69,071,901
	VANGUARD MIDCAP INDEX FUND-I	Equity	10,990,668	19,128,035
	WELLS FARGO EMERGING MARKETS	Equity	19,080,000	17,105,236
			85,527,661	153,688,074
	Bond Funds			
	CLIFFWATER CORP LENDING FUND CLASS I	Bond	26,000,000	25,847,275
	PIMCO DIVERSIFIED INCOME FD-I	Bond	21,743,774	18,265,992
	VANGUARD L/T INVEST GR RD-AD	Bond	146,072,596	115,551,434
			193,816,370	159,664,701
	Limited Partnerships			
	BLACK DIAMOND ARBITRAGE, LTD. SERIES B UNRESTRICTED 04-20 SUB-S	Limited Partnership	8,198,942	8,603,906
	KAYNE ANDERSON ENERGY FD V LP	Limited Partnership	- *	758,921
	KAYNE ANDERSON ENERGY FUND VI LP	Limited Partnership	- *	205,813
	OAKTREE REAL ESTATE OPPORTUNITES FUND VI, L.P.	Limited Partnership	263,172	1,066,424

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	PORTFOLI0 ADVISORS PRIVATE EQUITY FUND V (OFFSHORE) LP	Limited Partnership	- *	311,446
	PORTFOLIO ADVISORS VI	Limited Partnership	264,952	928,689
	WTC-CTF INTL SMALL CAP RESEARCH EQUITY	Limited Partnership	11,180,780	12,147,299
	PORTFOLIO ADVISORS PRIVATE EQUITY FUND VII	Limited Partnership	- *	1,892,079
			19,907,846	25,914,577
	Fund of Hedge Funds			
	WEATHERLOW OFFSHORE FUND II LTD CLASS I A	Fund of Hedge Funds	18,500,000	31,310,450
	TOTAL INVESTMENTS AND CASH		$ 355,058,292	$ 441,074,641

* Cumulative distributions have exceeded historical cost

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 34-4412691

PLAN NUMBER: 001

Year Ended March 31, 2023

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expenses incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)
* Fifth Third Bank	Cliffwater Corp Lending Fund Class I	$ 26,000,000	$ -	$ -	$ -	$ 26,000,000	$ 26,000,000	$ -

(1) This schedule reports those assets purchased and/or sold during the current period that are in excess of 5% of the fair market value of assets as required by ERISA Section 2250.103-6 and IRS Form 5500, Schedule H, Line 4j.

* Represents a party-in-interest to the Plan.

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 04/01/2022 and ending 03/31/2023

▶ **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
Crown Equipment Corporation Retirement Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Crown Equipment Corporation

D Employer Identification Number (EIN)
34-4412691

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 4 Day 1 Year 2022

2 Assets:

a Market value	**2a**	496,187,313
b Actuarial value	**2b**	470,462,832

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	835	161,975,586	161,975,586
b For terminated vested participants	691	43,630,345	43,630,345
c For active participants	1,946	209,100,132	215,503,710
d Total	3,472	414,706,063	421,109,641

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.45 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	8,639,375
b Expected plan-related expenses	**6b**	1,423,317
c Total (line 6a + line 6b)	**6c**	10,062,692

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

RSR
Signature of actuary

12/21/2023
Date

Randall S. Reitsma
Type or print name of actuary

23-06022
Most recent enrollment number

Deloitte Consulting L.L.P.
Firm name

(616)336-7942
Telephone number (including area code)

37 Ottawa NW
Ste 600
Grand Rapids MI 49503
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	3,076,652
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	3,076,652
10	Interest on line 9 using prior year's actual return of 2.85%	0	87685
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		7394491
	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 5.64%		417049
	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		7811540
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	3164337
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	111.71%
15	Adjusted funding target attainment percentage	15	111.71%
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	111.78%
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
11/15/2023	3,000,000				
12/15/2023	3,000,000				
			Totals ► 18(b)	6,000,000	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	5,492,136

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:	2nd segment:	3rd segment:	
4.75 %	5.18 %	5.92 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	66

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**	10,062,692
b Excess assets, if applicable, but not greater than line 31a	**31b**	10,062,692

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**	5,492,136

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

a Total (excess, if any, of line 37 over line 36)	**38a**	5,492,136
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 SB, Line 22 – Description of Weighted Average Retirement Age

(a) Retirement Age	% Expected to Retire	(b) Weighted Calculation	(a)*(b) Weighted Average Retirement age
63	0.10	0.10	6.3000
64	0.10	0.09	5.7600
65	0.15	0.12	7.8975
66	0.40	0.28	18.1764
67	0.30	0.12	8.3033
68	0.30	0.09	5.8991
69	0.30	0.06	4.1901
70	1.00	0.14	9.9185

Total Weighted Average Retirement Age	66.4449 (rounded to age 66)

Crown Equipment Corporation Retirement Plan
Schedule SB, line 24 – Change in Actuarial Assumptions
EIN 34-4412691 / 001

Change in Assumptions

- The Expected return on asset was decreased from 7.00% to 6.75%.

Justification for Changes

- The assumption was changed to better reflect future return expectations.

Schedule SB, line 26a - Schedule of Active Participant Data
Name Crown Equipment Corporation Retirement Plan
EIN / PN 34-4412691 / 001

Attained Age	YEARS OF CREDITED SERVICE									
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19	
	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.
Under 25										
25 to 29										
30 to 34	4	*	2	*			1	*		
35 to 39	7	*	58	0	3	*	9	*	7	*
40 to 44	2	*	77	0	76	0	23	125,113	19	*
45 to 49			70	0	66	0	124	92,746	24	92,211
50 to 54	1	*	35	0	55	0	76	86,203	90	97,022
55 to 59			41	0	43	0	63	80,506	71	87,364
60 to 64			44	0	20	0	28	93,890	31	84,017
65 to 69	1	*	2	*	3	*	2	*	6	*
70 & up			3	*	2	*	1	*	1	*

Attained Age	YEARS OF CREDITED SERVICE									
	20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44	17	*								
45 to 49	31	82,487	19	*						
50 to 54	69	88,193	35	94,417	39	84,919	2	*		
55 to 59	117	82,145	52	93,083	92	90,456	56	87,660		
60 to 64	56	77,031	38	74,222	49	86,527	27	114,413	32	77,603
65 to 69	3	*	5	*	4	*	3	*	3	*
70 & up	2	*			1	*	3	*		

Average Compensation includes values only for those actives still accruing a benefit
* Less than 20 participants

Funding Cash Flow

Table 25

Schedule SB, Line 26b – Schedule of Projection of Expected Benefit Payments

Attachment to 2022 Form 5500 Schedule SB

EIN/PN 34-4412691 / 001

Crown Equipment Corporation Retirement Plan

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	2,993,893	1,042,098	14,240,634	18,276,625
2023	4,391,462	1,505,745	14,028,719	19,925,926
2024	5,872,756	1,880,176	13,798,856	21,551,788
2025	7,589,968	2,311,439	13,540,809	23,442,216
2026	9,381,823	2,566,491	13,261,227	25,209,542
2027	11,222,960	2,816,209	12,958,380	26,997,549
2028	13,053,360	2,993,578	12,631,488	28,678,426
2029	14,913,556	3,199,416	12,275,929	30,388,900
2030	16,507,860	3,379,346	11,903,489	31,790,694
2031	17,917,305	3,516,766	11,505,466	32,939,537
2032	19,114,126	3,616,325	11,080,778	33,811,229
2033	20,089,997	3,723,158	10,628,715	34,441,870
2034	20,720,489	3,797,920	10,149,595	34,668,003
2035	21,211,441	3,853,507	9,644,310	34,709,258
2036	21,494,508	3,874,782	9,114,448	34,483,738
2037	21,613,715	3,882,721	8,562,377	34,058,813
2038	21,518,276	3,817,919	7,991,325	33,327,519
2039	21,394,849	3,797,586	7,405,388	32,597,823
2040	21,095,811	3,750,846	6,809,448	31,656,105
2041	20,683,760	3,657,386	6,209,069	30,550,215
2042	20,161,373	3,547,599	5,610,413	29,319,385
2043	19,515,659	3,415,335	5,020,143	27,951,138
2044	18,768,783	3,270,590	4,445,204	26,484,578
2045	17,895,948	3,109,362	3,892,589	24,897,899
2046	16,974,614	2,935,315	3,368,977	23,278,906
2047	15,984,782	2,747,583	2,880,317	21,612,682
2048	14,949,646	2,553,287	2,431,505	19,934,437
2049	13,886,267	2,357,155	2,026,071	18,269,493
2050	12,786,873	2,168,732	1,665,981	16,621,586
2051	11,683,804	1,977,916	1,351,603	15,013,323
2052	10,598,598	1,789,187	1,081,801	13,469,585
2053	9,537,561	1,607,501	854,186	11,999,247

Funding Cash Flow

Table 25

Schedule SB, Line 26b – Schedule of Projection of Expected Benefit Payments

Attachment to 2022 Form 5500 Schedule SB

EIN/PN 34-4412691 / 001

Crown Equipment Corporation Retirement Plan

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2054	8,515,918	1,434,540	665,447	10,615,906
2055	7,541,186	1,271,636	511,624	9,324,446
2056	6,627,901	1,119,734	388,382	8,136,017
2057	5,781,037	979,433	291,293	7,051,762
2058	5,005,494	851,013	216,047	6,072,554
2059	4,302,882	734,464	158,630	5,195,976
2060	3,672,760	629,541	115,450	4,417,751
2061	3,113,025	535,811	83,412	3,732,248
2062	2,620,253	452,709	59,928	3,132,890
2063	2,190,091	379,579	42,905	2,612,576
2064	1,817,626	315,704	30,690	2,164,020
2065	1,497,649	260,340	22,003	1,779,992
2066	1,224,839	212,750	15,874	1,453,464
2067	993,996	172,204	11,580	1,177,780
2068	800,175	137,991	8,584	946,750
2069	638,737	109,425	6,498	754,660
2070	505,380	85,835	5,045	596,259
2071	396,174	66,577	4,026	466,776

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Liability Valuation Method

Funding Target and Target Normal Cost as Defined in PPA

The Funding Target is defined to be the present value of the benefits accrued or earned at the valuation date. The earned benefits include retirement-type benefits and ancillary benefits (1.430(d)-1(c)(1)(i)). If the amount of a benefit that is expected to be paid is neither a function of the accrued benefit at the time the benefit is expected to be paid nor a function of the participant's service at that time, then the portion of the benefit taken into account for purposes of determining the Funding Target for a plan year is based on the proportion of a participant's service as of the first day of the plan year relative to the service the participant will have when the participant decrements. The portion of the benefit that is taken into account in the Target Normal Cost is the increase in the proportional benefit for the plan year (1.430(d)-1(c)(1)(ii)(C)). The determination of the Funding Target and Target Normal Cost of a Plan for a plan year is not permitted to take into account any limitations or anticipated limitations under section 436 (1.430(d)-1(c)(1)(iii)).

The Target Normal Cost is the present value of all the benefits expected to accrue or to be earned during the year (benefits attributable to services performed in a prior year that are increased by reason of a compensation increase in the current year are treated as having accrued during the current year). Plan administrative expenses paid (or expected to be paid) from Actuarial Value of Assets for a plan year are not reflected in the determination of a plan's Funding Target for that plan year (1.430(d)-1(c)(2)), but are reflected in the determination of a plan’s Target Normal Cost.

Generally if insurance contracts are held by the Plan, they are included in Actuarial Value of Assets and the related benefits are included in the liability. In the case of benefits that are funded through insurance contracts purchased from an insurance company licensed under the laws of a State, the Plan is permitted to exclude the benefits from the liability and the insurance policy from the assets, but only to the extent that the right to receive benefits is an irrevocable contractual right based on premiums paid prior to the valuation date (1.430(d)-1(c)(3)).

The determination of a Plan's Funding Target and Target Normal Cost for a plan year is based on Plan provisions that are adopted no later than the valuation date for the plan year and that become effective during that plan year. Section 412(d)(2) applies for purposes of determining whether a Plan amendment is treated as having been adopted on the first day of the plan year (including a Plan amendment adopted within two and one half months after the close of the plan year) (1.430(d)-1(d)).

For maximum deductible purposes, the cushion amount is equal to the sum of 50 percent of the Funding Target for the plan year and the amount the Funding Target for the plan year would increase if the Plan were to take into account increases in compensation which are expected to occur in succeeding plan years. If the Plan does not base benefits for service to date on compensation, increases in benefits which are expected to occur in succeeding plan years (determined on the basis of the average annual increase in benefits over the six preceding plan years) are taken into account in lieu of expected increases in compensation. For plans that have less than 100 participants, increases in benefits for highly compensated employees as a result of Plan amendments within the last two years are excluded from the calculation of the cushion amount.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Asset Valuation Method

Actuarial Value of Assets are equal to the Market Value of Assets plus receivable contributions discounted at the appropriate interest rate to the valuation date.

Actuarial Value of Assets are determined using the two-year averaging method as set forth in Notice 2009-22. Under this method, the Actuarial Value of Assets is the average of the fair market value of the assets on the valuation date and the adjusted fair Market Value of Assets determined as of the two prior determination dates. The adjusted fair Market Value of Assets as of a determination date is the Market Value of Assets on that date, increased by contributions that were not included in the plan's asset balance on the determination date and decreased by benefits and administrative expenses between that determination date and the valuation date plus an adjustment for expected earnings as the sum of the expected earnings separately determined for each period between the determination date and the valuation date. The calculated value is then further constrained to be no more than 110% of the Market Value of Assets plus discounted receivable contributions and no less than 90% of the Market Value of Assets plus discounted contributions.

Projected Unit Credit Method for determining the Net Periodic Pension Cost under ASC 715-30

ASC 715-30 requires that the Projected Unit Credit actuarial cost method be used to determine the service cost and the projected benefit obligation. Under this method, the benefits expected to be paid to each participant are projected to retirement based on the applicable actuarial assumptions. The projected benefits are then divided on a pro-rata basis over the applicable years of service. For purposes of this funding method, the applicable years of service commence at the age at which the funding eligibility conditions are first met and extend to the date each particular projected benefit is expected to be payable, or, if earlier, the date at which the credited service requirements for each particular benefit are satisfied.

The Service Cost for the year is equal to the actuarial present value of the benefits allocated to the current year in accordance with the funding method and includes interest to the end of the fiscal year. The Projected Benefit Obligation is equal to the actuarial present value of all benefits allocated to years prior to the valuation date. Note, however, that as a participant ages, the normal cost can be expected to increase as a percentage of compensation. Therefore, to the extent the weighted average age of the active participants increases over time, the underlying level of costs (as a percentage of compensation) can be expected to increase.

Market-Related Value: The determination of expected return on assets and amortization of (gain)/loss utilizes the Fair Market Value of Assets.

Procedures

Financial and census data: Financial data was submitted by the Trustee and census data was submitted by the plan sponsor. Information provided was reviewed for internal consistency and we have no reason to doubt its substantial accuracy.

No benefits of materiality were excluded from the valuation of the liabilities.

The limitations of the Internal Revenue Code 415(b) and 401(a)(17) have been incorporated into our calculations.

No liability is included for participants who terminated without vesting in their benefit prior to the valuation date.

The plan sponsor provided us with the data on its employees as of the valuation date, but only those employees who have completed the Plan's eligibility requirements are included in the valuation of liabilities.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Actuarial Present Value of Accumulated Plan Benefits (ASC 960)

For active participants, the accrued pension benefits as of the valuation date and payable from the assumed retirement age were determined based on actual plan compensation history for each participant. For inactive participants, accrued benefits were either supplied by the Company or estimated. The Actuarial Present Value of Accumulated Plan Benefits was determined by multiplying the accrued pension benefits by single premium cost factors based on the applicable actuarial assumptions for accrued benefits.

Method Changes Since Last Year

There were no method changes since the prior valuation.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PIN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Assumptions

Interest Rates

	Pre-MAP-21 Segment Rates[1]	25-Year Average Segment Rates	ARP/IIJA	
			2022 Corridor (95%-105%)	Segment Rates[2]
Lookback Month	None	N/A	N/A	N/A
First Segment Rate	0.87%	5.00% [3]	4.75% - 5.25%	4.75%
Second Segment Rate	2.67%	5.45%	5.18% - 5.72%	5.18%
Third Segment Rate	3.29%	6.23%	5.92% - 6.54%	5.92%
Effective Rate	2.91%	N/A	N/A	5.45%

[1] Used for Maximum Deductible, PBGC Method for Variable-Rate Premium, ERISA §4010 reporting $15M underfunded and 80% threshold, and excess assets for §420 transfers.

[2] Used for minimum funding and benefit restrictions

[3] Actual rate of 3.69% was limited to a floor of 5.00% per the provisions of ARP.

Expected asset return for Actuarial Value of Assets Determination: -1564985700.00% (limited to the third segment rate for the applicable plan year per IRS regulation)

ASC 960: 6.75% per annum

ASC 715-30: 4.24% per annum at 3/31/2022. 3.71% per annum at 3/31/2021

Assumed Earnings Rate (on Market Value of Assets)

6.75%
Used in determining the gain or loss on the Market Value of Assets

Salary Scale

3.25% per annum

Year	Rate
Calendar 2020	0.00%
Calendar 2021	6.75%
Calendar 2022+	3.25%

3.25% at March 31, 2019
3.25% at March 31, 2018

Mortality – Healthy Participants

Funding Target: As defined in §1.430(h)(3)-1(a)(3). This table is based on the annuitant and non-annuitant static mortality rates for 2022 for males and females from IRS §1.430(h)(3)–1(e).

ASC 960: Mortality based upon the Pri-2012 mortality tables issued by the Society of Actuaries in October 2019. Separate tables were utilized for males and females. Furthermore, tables were separated between class of participant: employee, primary annuitant, and contingent survivor. In valuing Joint & Survivor annuities, contingent survivor rates were applied to the secondary annuitant both before and after the assumed or actual death of the primary annuitant. The rates were adjusted for blue collar. Mortality improvement utilized the MP-2021 projection scale on a generational basis.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PIN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Assumptions

Mortality – Healthy Participants (continues)	**ASC 715-30:** Mortality based upon the Pri-2012 mortality tables issued by the Society of Actuaries in October 2019. Separate tables were utilized for males and females. Furthermore, tables were separated between class of participant: employee, primary annuitant, and contingent survivor. In valuing Joint & Survivor annuities, contingent survivor rates were applied to the secondary annuitant both before and after the assumed or actual death of the primary annuitant. The rates were adjusted for blue collar. Mortality improvement utilized the MP-2021 projection scale on a generational basis.
Mortality – Disabled Participants	**Funding Target and ASC 960:** Mortality table for disabilities occurring after December 31, 1994 as specified in Revenue Ruling 96-7. **ASC 715-30:** Same as Funding Target
Withdrawal Rates	Sample rates are as follows: Age 25: 15.0% 30: 12.0% 35: 8.0% 40: 5.0% 45: 3.0% 50: 1.5% 55: 0.0%
Retirement Age	Annual probabilities of retirement are as follows: Age 61: 0.0% 62: 0.0% 63: 10.0% 64: 10.0% 65: 15.0% 66: 40.0% 67: 30.0% 68: 30.0% 69: 30.0% 70: 100.0%

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PIN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Assumptions

Disability

2013 Individual Disability Insurance Valuation Incidence Table, sex and collar distinct, using an underlying elimination period of 6 months.

Rates of disability are shown in the tables below for sample ages, with collar adjustments based on individual census indicators.

Percentage of employees expected to become disabled in one year:

Age	White Collar*		Blue Collar**	
	Male	Female	Male	Female
55	0.79%	0.93%	0.36%	0.51%
56	0.85%	0.98%	0.40%	0.54%
57	0.92%	1.04%	0.43%	0.56%
58	0.98%	1.09%	0.46%	0.59%
59	1.05%	1.15%	0.50%	0.62%
60	1.12%	1.21%	0.54%	0.65%
61	1.20%	1.28%	0.58%	0.68%
62	1.28%	1.35%	0.62%	0.71%
63	1.36%	1.42%	0.66%	0.74%
64	1.44%	1.50%	0.71%	0.77%
65	1.52%	1.57%	0.75%	0.80%
>=66	0.00%	0.00%	0.00%	0.00%

** The White Collar rates are based on occupation class 1 which is all white collar and professional occupations excluding all medical occupations. The rates are developed based on incidence of accident and sickness.*

*** The Blue Collar rates are based on occupation class 3 which is blue collar occupation with light manual duties. The rates are developed based on incidence of accident and sickness.*

Expenses

$1,423,317 included in Target Normal Cost based on current year PBGC premium $1,066,952 plus prior year Non-investment-related expenses $356,365.

Percentage of Married

80% of males and 50% of females are assumed to be married. Husbands are assumed to be 3 years older than wives. Actual spousal data is used for retirees.

Social Security Taxable Wage Base Projection

3.25%

Expected Long-Term Rate of Return for Expense

6.75% per annum

Assumption Changes Since Last Year

Funding Target: The discount rates and mortality table were updated per IRS requirements and HATFA/BBA funding relief.
ASC 960: The discount rate was changed from 7.00% to 6.75%.
ASC 715-30: The discount rate was changed from 3.71% to 4.24% and the mortality projection scale was changed from MP-2020 to MP-2021.
Long-Term Rate of Return was was changed from 7.00% to 6.75%.

Schedule SB, Part V – Summary of Plan Provisions
EIN/PIN 34-4412691/001
Crown Equipment Corporation Retirement Plan

Plan Provisions Summary

Effective Date of the Plan	The Plan was effective April 1, 1962, restated April 1, 2020 and amended through the 2nd amendment effective April 1, 2020.
Plan Year	The 12 month period commencing each April 1.
Eligibility for Participation	Participation begins on April 1 or October 1 following the employees' date of hire. As of December 31, 2005 employees were given the choice to remain part of this plan or to begin participation in the Retirement Savings Plan. All employees hired on or after October 1, 2005 will participate in the Retirement Savings Plan.
Contributions	The employer contributes the total cost of the plan.
Credited Service	One year of credited service is earned for 1,000 hours in a plan year with pro-rata reduction in the initial and final year of employment. The credited service of those who chose to participate in the Retirement Savings Plan was frozen as of December 31, 2005. No participant earned a year of credited service during the April 1, 2009 to March 31, 2010 and the April 1, 2010 to March 31, 2011 plan years. For the Plan Year April 1, 2020 to March 31, 2021, participants earn the greater of 0.1 year if employed for the full month of April 2020 and 25% of the total service that otherwise would have been earned.
Vesting Service	A year of vesting service is earned for each plan year in which a minimum of 1,000 hours are worked.
Vesting Schedule	100% vesting occurs after completion of 5 years of vesting service.
Final Average Earnings	Effective April 1, 2021, Final Average Earnings are the maximum of average of the highest five calendar years of pensionable earnings during the last 10 consecutive calendar years. Beginning in the 2002 plan year, "Pensionable Earnings" are limited to $200,000 annually, retroactive for all prior years. This amount is indexed for inflation going forward. For the 2022 calendar year, the limit is $305,000. Earnings after 2005 will not be considered for participants of the Retirement Savings Plan.
Social Security Covered Compensation	35-year average of the Social Security Taxable Wage Bases in effect at the beginning of each calendar year and ending with the calendar year of attaining Social Security Retirement Age.
Normal Retirement Date	The later of the participant's 65th birthday and fifth anniversary of plan participation.
Normal Retirement Benefit	Normal retirement benefit is a life annuity calculated as the sum of (a) and (b), but not less than (c): a. 1.0% of Final Average Earnings, times Years of Credited Service up to 35. b. 0.65% of Final Average Earnings in excess of Social Security Covered Compensation, times Years of Credited Service up to 35 years. c. $28 times years of Credited Service. * Hourly employees of Kinston Neuse are not eligible for (a), (b) or (c) and receive a normal retirement benefit of $21 times years of Credited Service.

Schedule SB, Part V – Summary of Plan Provisions
EIN/PIN 34-4412691/001
Crown Equipment Corporation Retirement Plan

Plan Provisions Summary

Accrued Benefit	The Accrued Benefit is the Normal Retirement Benefit based on Years of Credited Service and Final Average Earnings at date of calculation.
Early Retirement Eligibility	Age 55 and 5 Years of Vesting Service.
Early Retirement Benefit	Accrued Benefit, reduced if payments commence before Normal Retirement Date. The benefit will be reduced by 8% for each year payments start before age 65 and 4% per year for each year payments begin before age 62.
Postponed Retirement Income	Greater of: 1) Accrued Benefit using Years of Credited Service and Final Average Earnings as of the Postponed Retirement Date. 2) Accrued benefit as measured at Normal Retirement Date, with actuarial increase to Benefit Commencement Date.
Pre-Retirement Death Eligibility	5 Years of Vesting Service
Pre-retirement Death Benefit	50% of the accrued benefit at the later of employee's earliest retirement age or date of death assuming the participant had elected to retire and had elected the 50% joint and survivor form of benefit at the time that the benefit starts.
Disability Retirement Eligibility	Age 55 and 15 Years of Credited Service
Disability Retirement Benefit	Upon total and permanent disability after age 55 and 15 Years of Credited Service, Disability Retirement benefits are payable immediately.
Normal Form of Payment	For unmarried participants, the normal form is a life annuity. For married participants, the normal form is an actuarially reduced 50% joint-and- survivor annuity.
Changes in the Plan from Prior Valuation	None

See 6.6

Schedule SB, line 26a - Schedule of Active Participant Data
Name Crown Equipment Corporation Retirement Plan
EIN / PN 34-4412691 / 001

Attained Age	YEARS OF CREDITED SERVICE									
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19	
	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.
Under 25										
25 to 29										
30 to 34	4	*	2	*			1	*		
35 to 39	7	*	58	0	3	*	9	*	7	*
40 to 44	2	*	77	0	76	0	23	125,113	19	*
45 to 49			70	0	66	0	124	92,746	24	92,211
50 to 54	1	*	35	0	55	0	76	86,203	90	97,022
55 to 59			41	0	43	0	63	80,506	71	87,364
60 to 64			44	0	20	0	28	93,890	31	84,017
65 to 69	1	*	2	*	3	*	2	*	6	*
70 & up			3	*	2	*	1	*	1	*

Attained Age	YEARS OF CREDITED SERVICE									
	20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44	17	*								
45 to 49	31	82,487	19	*						
50 to 54	69	88,193	35	94,417	39	84,919	2	*		
55 to 59	117	82,145	52	93,083	92	90,456	56	87,660		
60 to 64	56	77,031	38	74,222	49	86,527	27	114,413	32	77,603
65 to 69	3	*	5	*	4	*	3	*	3	*
70 & up	2	*			1	*	3	*		

Average Compensation includes values only for those actives still accruing a benefit
* Less than 20 participants

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

B This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☐ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan
CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1962

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)
CROWN EQUIPMENT CORPORATION

44 S. WASHINGTON STREET

NEW BREMEN OH 45869

2b Employer Identification Number (EIN) 34-4412691

2c Plan Sponsor's telephone number (419)629-2311

2d Business code (see instructions) 333100

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	[signature]	1/12/24	Brad Smith
	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

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 34-4412691

PLAN NUMBER: 001

Year Ended March 31, 2023

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expenses incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)
* Fifth Third Bank	Cliffwater Corp Lending Fund Class I	$ 26,000,000	$ -	$ -	$ -	$ 26,000,000	$ 26,000,000	$ -

(1) This schedule reports those assets purchased and/or sold during the current period that are in excess of 5% of the fair market value of assets as required by ERISA Section 2250.103-6 and IRS Form 5500, Schedule H, Line 4j.

* Represents a party-in-interest to the Plan.

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
Money Market Fund				
	FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	Money Market	$ 9,953,607	$ 9,953,607
Common Stocks				
	89BIO INC	Common Stock	58,011	62,595
	AAON INC COM PAR $0.004	Common Stock	133,633	169,208
	AAR CORP COM	Common Stock	81,272	112,209
	ALEXANDER & BALDWIN INC	Common Stock	60,700	58,224
	ALKERMES PLC	Common Stock	304,719	320,237
	ALLETE INC	Common Stock	107,546	116,896
	AMEDISYS INC	Common Stock	309,621	136,068
	AMERIS BANCORP	Common Stock	87,787	97,120
	ANDERSONS INC	Common Stock	83,938	73,054
	APELLIS PHARMACEUTICALS INC	Common Stock	105,493	120,047
	ARTISAN PARTNERS ASSET MGMT CL A	Common Stock	111,032	79,534
	ASBURY AUTOMOTIVE GROUP	Common Stock	41,310	76,440
	ASCENDIS PHARMA A S SPONSORED	Common Stock	232,722	271,266
	ASSURED GUARANTY LTD	Common Stock	52,188	59,520
	ATI INC.	Common Stock	64,001	88,351
	ATKORE INC	Common Stock	168,846	286,859
	ATLANTIC UN BANKSHARES CORP	Common Stock	109,570	95,792
	ATLAS ENERGY SOLUTIONS INC CL A	Common Stock	90,343	88,846
	AVIENT CORPORATION	Common Stock	196,260	177,399
	AXALTA COATING SYS LTD SEDOL BSFWCF5 ISIN BMG0750C1082	Common Stock	172,344	173,561
	AZENTA INC.	Common Stock	249,745	139,660
	BANC CALIF INC	Common Stock	76,422	55,445
	BANK HAWAII CORP	Common Stock	71,611	49,059
	BELDEN INC	Common Stock	74,626	121,652
	BIO-RAD LABS INC-CL A	Common Stock	158,189	231,367
	BLACKSTONE MTG TR INC COM CL A	Common Stock	103,375	71,168
	BLOOMIN BRANDS INC	Common Stock	55,363	107,114
	BOX INC CL A	Common Stock	154,881	139,844
	BRINKER INTL INC	Common Stock	70,363	70,414
	BROOKDALE SR LIVING INC	Common Stock	86,036	32,795
	BRP GROUP INC CL A	Common Stock	27,379	25,969
	BRP INC COM SUB VTG	Common Stock	88,968	143,888
	BRUNSWICK CORP	Common Stock	50,896	68,880
	BWX TECHNOLOGIES INC	Common Stock	66,845	80,565
	CARETRUST REIT INC	Common Stock	88,269	81,629
	CASELLA WASTE SYSTEM INC	Common Stock	165,290	166,973
	CENTURY ALUM CO	Common Stock	61,548	54,890
	CENTURY CMNTYS INC	Common Stock	85,296	102,272
	CHAMPIONX CORPORATION	Common Stock	103,889	88,444

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	CHORD ENERGY CORPORATION	Common Stock	67,695	102,161
	CHURCHILL DOWNS INC	Common Stock	128,004	213,352
	CINEMARK HLDGS INC	Common Stock	115,390	125,434
	CIVITAS RES INC	Common Stock	89,117	110,847
	CLEAN HBRS INC	Common Stock	46,243	95,943
	COMMERCIAL METALS CO COM	Common Stock	78,382	99,414
	CORE & MAIN INC COM CL A	Common Stock	86,713	85,747
	COTY INC	Common Stock	52,717	87,773
	CURTISS WRIGHT CORP COM	Common Stock	90,905	114,040
	DAVE & BUSTERS ENTMT INC	Common Stock	46,313	48,305
	DIAMOND OFFSHORE DRILLING INC	Common Stock	75,098	95,742
	DIAMONDROCK HOSPITALITY CO	Common Stock	95,725	87,129
	DIODES INC	Common Stock	83,843	100,459
	DYNATRACE INC	Common Stock	90,476	112,941
	DYNEX CAP INC COM	Common Stock	72,030	63,375
	EASTERLY GOVT PPTYS INC	Common Stock	103,246	71,709
	ECOVYST INC COM	Common Stock	91,985	99,450
	ENCOMPASS HEALTH CORPORATION COM	Common Stock	57,072	67,138
	ENCORE WIRE CORP	Common Stock	180,043	294,675
	ENDEAVOR GROUP HLDGS INC CL A	Common Stock	174,731	144,537
	ENPRO INDS INC	Common Stock	65,204	78,645
	ESAB CORPORATION COM	Common Stock	56,606	82,580
	ESCO TECHNOLOGIES INC COM	Common Stock	75,419	97,741
	ESSENTIAL PPTYS RLTY TR INC	Common Stock	81,891	100,071
	F5 INC.	Common Stock	132,714	125,293
	FB FINL CORP	Common Stock	90,731	70,893
	FEDERAL SIGNAL CORP	Common Stock	55,873	76,870
	FEDERATED HERMES, INC.	Common Stock	30,664	36,447
	FIRST BANCORP NORTH CAROLINA COMMON	Common Stock	68,910	62,302
	FIRST MERCHANTS CORP	Common Stock	107,421	90,514
	FLYWIRE CORP COM VTG	Common Stock	219,489	202,584
	FOOT LOCKER INC	Common Stock	93,033	99,106
	FORMFACTOR INC	Common Stock	98,693	94,817
	FTI CONSULTING INC	Common Stock	87,203	113,476
	GIBRALTAR INDS INC	Common Stock	123,639	110,580
	GREEN PLAINS INC.	Common Stock	74,820	85,099
	HAEMONETICS CORP MASS	Common Stock	205,239	230,127
	HANOVER INS GROUP INC	Common Stock	72,978	66,178
	HARMONIC INC	Common Stock	54,259	85,848
	HAYWARD HLDGS INC	Common Stock	82,294	81,841
	HERITAGE FINL CORP WASH	Common Stock	26,842	21,764
	HEXCEL CORP	Common Stock	173,120	224,543
	HUB GROUP INC CL A	Common Stock	55,270	91,579

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	HUDSON PAC PPTYS INC	Common Stock	100,081	27,558
	INFINERA CORP	Common Stock	86,923	97,427
	INNOVIVA INC	Common Stock	123,746	105,300
	INSPIRE MED SYS INC	Common Stock	205,593	217,685
	INTERNATIONAL SEAWAYS INC	Common Stock	100,046	108,076
	IRONWOOD PHARMACEUTICALS INC COM CL A	Common Stock	78,269	69,390
	ITT INC COM	Common Stock	175,275	234,736
	IVERIC BIO INC COM	Common Stock	57,612	61,798
	KARUNA THERAPEUTICS INC	Common Stock	4,215	3,633
	KEMPER CORP DEL COM	Common Stock	60,021	59,197
	KINSALE CAP GROUP INC	Common Stock	234,056	289,345
	KIRBY CORP	Common Stock	59,194	72,558
	LADDER CAP CORP CL A	Common Stock	80,225	56,398
	LANTHEUS HLDGS INC	Common Stock	135,273	176,678
	LIGHT & WONDER INC	Common Stock	104,702	114,756
	LINCOLN ELECTRIC HOLDINGS INC	Common Stock	117,971	207,993
	LIONS GATE ENTERTAINMENT CORP SEDOL BD8NB53 ISIN CA5359195008	Common Stock	66,783	59,124
	LIVANOVA PLC SHS	Common Stock	101,571	76,526
	LXP INDUSTRIAL TRUST	Common Stock	105,280	99,873
	M/A-COM TECHNOLOGY SOLUTIONS HLDGS INC	Common Stock	108,795	114,052
	MACYS INC	Common Stock	74,500	71,901
	MADDEN STEVEN LTD	Common Stock	73,034	84,204
	MAGNITE INC	Common Stock	75,097	62,496
	MARRIOTT VACATIONS WORLDWIDE	Common Stock	43,492	76,061
	MERITAGE HOMES CORPORATION	Common Stock	102,001	148,168
	MGIC INVT CORP WIS	Common Stock	69,045	80,211
	MGP INGREDIENTS INC NEW COMMON	Common Stock	54,979	55,324
	MOOG INC CL A	Common Stock	101,090	101,758
	NATIONAL VISION HLDGS INC	Common Stock	158,649	81,389
	NEW YORK CMNTY BANCORP INC	Common Stock	87,885	82,020
	NEXTIER OILFIELD SOLUTIONS INC	Common Stock	155,070	130,142
	NORTHERN OIL AND GAS INC	Common Stock	199,946	196,668
	NORTHWEST BANCSHARES INC MD	Common Stock	81,654	75,825
	NORTHWESTERN ENERGY GROUP, INC	Common Stock	101,724	103,049
	O-I GLASS INC	Common Stock	64,899	113,459
	ONE GAS, INC	Common Stock	113,860	120,667
	ONTO INNOVATION INC	Common Stock	130,532	142,366
	OPTION CARE HEALTH INC	Common Stock	181,631	256,066
	PACIFIC PREMIER BANCORP	Common Stock	125,405	89,619
	PALOMAR HLDGS INC	Common Stock	95,499	89,976
	PATTERSON COS INC	Common Stock	81,722	78,061
	PDC ENERGY INC COMMON	Common Stock	126,292	182,271
	PERMIAN RESOURCES CORP CLASS A	Common Stock	100,752	101,525

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	PERRIGO CO PLC	Common Stock	70,742	64,817
	PHYSICIANS RLTY TR	Common Stock	115,489	106,436
	PLANET FITNESS INC CL A	Common Stock	135,463	136,699
	PLEXUS CORP	Common Stock	82,733	104,595
	PORTLAND GENERAL ELECTRIC CO	Common Stock	114,142	115,380
	PRESTIGE CONSUMER HEALTHCARE INC	Common Stock	90,865	96,763
	PRIMERICA INC	Common Stock	181,223	232,696
	PROGRESS SOFTWARE CORP	Common Stock	72,018	84,854
	PROMETHEUS BIOSCIENCES INC	Common Stock	162,199	155,614
	PROSPERITY BANCSHARES INC	Common Stock	105,245	94,618
	PVH CORP	Common Stock	70,916	104,941
	RANPAK HLDGS CORP CL A COM	Common Stock	132,337	33,721
	RLI CORP	Common Stock	25,266	64,860
	ROCKET PHARMACEUTICALS INC	Common Stock	145,386	118,026
	RYDER SYS INC	Common Stock	65,579	62,736
	SABRA HEALTH CARE REIT INC	Common Stock	127,451	90,275
	SAIA INC	Common Stock	175,158	376,015
	SAMSARA INC CL A	Common Stock	151,767	153,422
	SANMINA CORP	Common Stock	83,837	109,477
	SELECT MED HLDGS CORP	Common Stock	67,937	81,970
	SENSATA TECHNOLOGIES HLDG PLC ISIN#GB00BFMBMT84	Common Stock	168,217	188,075
	SHIFT4 PMTS INC CL A	Common Stock	162,369	263,784
	SIGNET JEWELERS	Common Stock	79,464	102,281
	SIMPLY GOOD FOODS CO COM	Common Stock	53,560	75,205
	SITE CTRS CORP	Common Stock	131,716	105,522
	SMARTSHEET INC CL A	Common Stock	355,367	299,228
	SOUTH STATE CORP	Common Stock	141,871	134,966
	SPIRIT RLTY CAP INC	Common Stock	142,851	152,587
	STAG INDL INC	Common Stock	115,158	130,241
	STEPSTONE GROUP INC CL A	Common Stock	179,942	106,303
	STEWART INFORMATION SVCS CORP COM	Common Stock	71,412	64,318
	STIFEL FINL CORP	Common Stock	43,177	62,281
	SUMMIT HOTEL PPTYS INC	Common Stock	100,866	60,487
	SUPERNUS PHARMACEUTICALS INC	Common Stock	66,356	89,017
	SYNAPTICS INC	Common Stock	126,675	138,938
	SYNOVUS FINL CORP	Common Stock	67,042	53,521
	TENABLE HLDGS INC	Common Stock	99,505	131,128
	TENET HEALTHCARE CORP	Common Stock	80,859	111,888
	TEREX CORP	Common Stock	94,884	86,649
	TEXAS ROADHOUSE INC COMMON STOCK	Common Stock	206,661	213,959
	TIMKEN CO	Common Stock	83,463	93,079
	U M H PPTYS INC	Common Stock	17,180	11,980
	UFP INDUSTRIES INC	Common Stock	106,358	101,801

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	UNITED COMMUNITY BANKS GA BLAIRSVILLE GA	Common Stock	103,487	115,292
	UNIVERSAL DISPLAY CORP COMMON	Common Stock	131,252	158,233
	VALLEY NATL BANCORP	Common Stock	153,340	119,436
	VEECO INSTRUMENTS	Common Stock	92,816	80,379
	VERADIGM INC	Common Stock	131,515	99,702
	VERINT SYS INC	Common Stock	85,685	86,173
	VERIS RESIDENTIAL, INC.	Common Stock	65,566	49,556
	VIRTUS INVESTMENT PARTNERS, INC	Common Stock	71,767	77,679
	VISTEON CORP COM NEW	Common Stock	235,715	271,943
	WABASH NATL CORP COM	Common Stock	38,475	63,516
	WERNER ENTERPRISES INC	Common Stock	87,757	91,617
	WEX INC	Common Stock	99,138	108,495
	WILLSCOT MOBILE MINI HLDGS	Common Stock	169,970	204,866
	WINGSTOP INC	Common Stock	151,913	260,684
	WNS HOLDINGS LTD ADR	Common Stock	98,910	161,184
			19,460,768	20,933,560
	Common Collective Trust			
	T ROWE PRICE STRUCTURED RESEARCH	Common Trust	7,892,040	39,609,672
	Equity Security Funds			
	DODGE & COX INTL STOCK FUND	Equity	21,273,896	26,287,841
	EURO PACIFIC GROWTH FUND CLASS R-6	Equity	17,452,815	22,095,061
	MFG NTGI-QM COLTV DAILY S&P 500 EQTY INDEX FD-NON LENDING	Equity	16,730,282	69,071,901
	VANGUARD MIDCAP INDEX FUND-I	Equity	10,990,668	19,128,035
	WELLS FARGO EMERGING MARKETS	Equity	19,080,000	17,105,236
			85,527,661	153,688,074
	Bond Funds			
	CLIFFWATER CORP LENDING FUND CLASS I	Bond	26,000,000	25,847,275
	PIMCO DIVERSIFIED INCOME FD-I	Bond	21,743,774	18,265,992
	VANGUARD L/T INVEST GR RD-AD	Bond	146,072,596	115,551,434
			193,816,370	159,664,701
	Limited Partnerships			
	BLACK DIAMOND ARBITRAGE, LTD. SERIES B UNRESTRICTED 04-20 SUB-S	Limited Partnership	8,198,942	8,603,906
	KAYNE ANDERSON ENERGY FD V LP	Limited Partnership	- *	758,921
	KAYNE ANDERSON ENERGY FUND VI LP	Limited Partnership	- *	205,813
	OAKTREE REAL ESTATE OPPORTUNITES FUND VI, L.P.	Limited Partnership	263,172	1,066,424

CROWN EQUIPMENT CORPORATION RETIREMENT PLAN

EIN: #34-4412691 PN: #001 PYE: 3/31/2023

Schedule of Assets (Held at End of Year)

Attachment to Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer or similar party	Description of investment	Cost	Current Value
	PORTFOLI0 ADVISORS PRIVATE EQUITY FUND V (OFFSHORE) LP	Limited Partnership	- *	311,446
	PORTFOLIO ADVISORS VI	Limited Partnership	264,952	928,689
	WTC-CTF INTL SMALL CAP RESEARCH EQUITY	Limited Partnership	11,180,780	12,147,299
	PORTFOLIO ADVISORS PRIVATE EQUITY FUND VII	Limited Partnership	- *	1,892,079
			19,907,846	25,914,577
	Fund of Hedge Funds			
	WEATHERLOW OFFSHORE FUND II LTD CLASS I A	Fund of Hedge Funds	18,500,000	31,310,450
	TOTAL INVESTMENTS AND CASH		$ 355,058,292	$ 441,074,641

* Cumulative distributions have exceeded historical cost

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Liability Valuation Method

Funding Target and Target Normal Cost as Defined in PPA

The Funding Target is defined to be the present value of the benefits accrued or earned at the valuation date. The earned benefits include retirement-type benefits and ancillary benefits (1.430(d)-1(c)(1)(i)). If the amount of a benefit that is expected to be paid is neither a function of the accrued benefit at the time the benefit is expected to be paid nor a function of the participant's service at that time, then the portion of the benefit taken into account for purposes of determining the Funding Target for a plan year is based on the proportion of a participant's service as of the first day of the plan year relative to the service the participant will have when the participant decrements. The portion of the benefit that is taken into account in the Target Normal Cost is the increase in the proportional benefit for the plan year (1.430(d)-1(c)(1)(ii)(C)). The determination of the Funding Target and Target Normal Cost of a Plan for a plan year is not permitted to take into account any limitations or anticipated limitations under section 436 (1.430(d)-1(c)(1)(iii)).

The Target Normal Cost is the present value of all the benefits expected to accrue or to be earned during the year (benefits attributable to services performed in a prior year that are increased by reason of a compensation increase in the current year are treated as having accrued during the current year). Plan administrative expenses paid (or expected to be paid) from Actuarial Value of Assets for a plan year are not reflected in the determination of a plan's Funding Target for that plan year (1.430(d)-1(c)(2)), but are reflected in the determination of a plan’s Target Normal Cost.

Generally if insurance contracts are held by the Plan, they are included in Actuarial Value of Assets and the related benefits are included in the liability. In the case of benefits that are funded through insurance contracts purchased from an insurance company licensed under the laws of a State, the Plan is permitted to exclude the benefits from the liability and the insurance policy from the assets, but only to the extent that the right to receive benefits is an irrevocable contractual right based on premiums paid prior to the valuation date (1.430(d)-1(c)(3)).

The determination of a Plan's Funding Target and Target Normal Cost for a plan year is based on Plan provisions that are adopted no later than the valuation date for the plan year and that become effective during that plan year. Section 412(d)(2) applies for purposes of determining whether a Plan amendment is treated as having been adopted on the first day of the plan year (including a Plan amendment adopted within two and one half months after the close of the plan year) (1.430(d)-1(d)).

For maximum deductible purposes, the cushion amount is equal to the sum of 50 percent of the Funding Target for the plan year and the amount the Funding Target for the plan year would increase if the Plan were to take into account increases in compensation which are expected to occur in succeeding plan years. If the Plan does not base benefits for service to date on compensation, increases in benefits which are expected to occur in succeeding plan years (determined on the basis of the average annual increase in benefits over the six preceding plan years) are taken into account in lieu of expected increases in compensation. For plans that have less than 100 participants, increases in benefits for highly compensated employees as a result of Plan amendments within the last two years are excluded from the calculation of the cushion amount.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Asset Valuation Method

Actuarial Value of Assets are equal to the Market Value of Assets plus receivable contributions discounted at the appropriate interest rate to the valuation date.

Actuarial Value of Assets are determined using the two-year averaging method as set forth in Notice 2009-22. Under this method, the Actuarial Value of Assets is the average of the fair market value of the assets on the valuation date and the adjusted fair Market Value of Assets determined as of the two prior determination dates. The adjusted fair Market Value of Assets as of a determination date is the Market Value of Assets on that date, increased by contributions that were not included in the plan's asset balance on the determination date and decreased by benefits and administrative expenses between that determination date and the valuation date plus an adjustment for expected earnings as the sum of the expected earnings separately determined for each period between the determination date and the valuation date. The calculated value is then further constrained to be no more than 110% of the Market Value of Assets plus discounted receivable contributions and no less than 90% of the Market Value of Assets plus discounted contributions.

Projected Unit Credit Method for determining the Net Periodic Pension Cost under ASC 715-30

ASC 715-30 requires that the Projected Unit Credit actuarial cost method be used to determine the service cost and the projected benefit obligation. Under this method, the benefits expected to be paid to each participant are projected to retirement based on the applicable actuarial assumptions. The projected benefits are then divided on a pro-rata basis over the applicable years of service. For purposes of this funding method, the applicable years of service commence at the age at which the funding eligibility conditions are first met and extend to the date each particular projected benefit is expected to be payable, or, if earlier, the date at which the credited service requirements for each particular benefit are satisfied.

The Service Cost for the year is equal to the actuarial present value of the benefits allocated to the current year in accordance with the funding method and includes interest to the end of the fiscal year. The Projected Benefit Obligation is equal to the actuarial present value of all benefits allocated to years prior to the valuation date. Note, however, that as a participant ages, the normal cost can be expected to increase as a percentage of compensation. Therefore, to the extent the weighted average age of the active participants increases over time, the underlying level of costs (as a percentage of compensation) can be expected to increase.

Market-Related Value: The determination of expected return on assets and amortization of (gain)/loss utilizes the Fair Market Value of Assets.

Procedures

Financial and census data: Financial data was submitted by the Trustee and census data was submitted by the plan sponsor. Information provided was reviewed for internal consistency and we have no reason to doubt its substantial accuracy.

No benefits of materiality were excluded from the valuation of the liabilities.

The limitations of the Internal Revenue Code 415(b) and 401(a)(17) have been incorporated into our calculations.

No liability is included for participants who terminated without vesting in their benefit prior to the valuation date.

The plan sponsor provided us with the data on its employees as of the valuation date, but only those employees who have completed the Plan's eligibility requirements are included in the valuation of liabilities.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Methods for Funding and Present Value of Accrued Benefits

Actuarial Present Value of Accumulated Plan Benefits (ASC 960)

For active participants, the accrued pension benefits as of the valuation date and payable from the assumed retirement age were determined based on actual plan compensation history for each participant. For inactive participants, accrued benefits were either supplied by the Company or estimated. The Actuarial Present Value of Accumulated Plan Benefits was determined by multiplying the accrued pension benefits by single premium cost factors based on the applicable actuarial assumptions for accrued benefits.

Method Changes Since Last Year

There were no method changes since the prior valuation.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PIN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Assumptions

Interest Rates

	Pre-MAP-21 Segment Rates[1]	25-Year Average Segment Rates	ARP/IIJA	
			2022 Corridor (95%-105%)	Segment Rates[2]
Lookback Month	None	N/A	N/A	N/A
First Segment Rate	0.87%	5.00% [3]	4.75% - 5.25%	4.75%
Second Segment Rate	2.67%	5.45%	5.18% - 5.72%	5.18%
Third Segment Rate	3.29%	6.23%	5.92% - 6.54%	5.92%
Effective Rate	2.91%	N/A	N/A	5.45%

[1] Used for Maximum Deductible, PBGC Method for Variable-Rate Premium, ERISA §4010 reporting $15M underfunded and 80% threshold, and excess assets for §420 transfers.

[2] Used for minimum funding and benefit restrictions

[3] Actual rate of 3.69% was limited to a floor of 5.00% per the provisions of ARP.

Expected asset return for Actuarial Value of Assets Determination: -1564985700.00% (limited to the third segment rate for the applicable plan year per IRS regulation)

ASC 960: 6.75% per annum

ASC 715-30: 4.24% per annum at 3/31/2022. 3.71% per annum at 3/31/2021

Assumed Earnings Rate (on Market Value of Assets)

6.75%
Used in determining the gain or loss on the Market Value of Assets

Salary Scale

3.25% per annum

Year	Rate
Calendar 2020	0.00%
Calendar 2021	6.75%
Calendar 2022+	3.25%

3.25% at March 31, 2019
3.25% at March 31, 2018

Mortality – Healthy Participants

Funding Target: As defined in §1.430(h)(3)-1(a)(3). This table is based on the annuitant and non-annuitant static mortality rates for 2022 for males and females from IRS §1.430(h)(3)–1(e).

ASC 960: Mortality based upon the Pri-2012 mortality tables issued by the Society of Actuaries in October 2019. Separate tables were utilized for males and females. Furthermore, tables were separated between class of participant: employee, primary annuitant, and contingent survivor. In valuing Joint & Survivor annuities, contingent survivor rates were applied to the secondary annuitant both before and after the assumed or actual death of the primary annuitant. The rates were adjusted for blue collar. Mortality improvement utilized the MP-2021 projection scale on a generational basis.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PIN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Assumptions

Mortality – Healthy Participants (continues)	**ASC 715-30:** Mortality based upon the Pri-2012 mortality tables issued by the Society of Actuaries in October 2019. Separate tables were utilized for males and females. Furthermore, tables were separated between class of participant: employee, primary annuitant, and contingent survivor. In valuing Joint & Survivor annuities, contingent survivor rates were applied to the secondary annuitant both before and after the assumed or actual death of the primary annuitant. The rates were adjusted for blue collar. Mortality improvement utilized the MP-2021 projection scale on a generational basis.
Mortality – Disabled Participants	**Funding Target and ASC 960:** Mortality table for disabilities occurring after December 31, 1994 as specified in Revenue Ruling 96-7. **ASC 715-30:** Same as Funding Target
Withdrawal Rates	Sample rates are as follows: Age 25: 15.0% 30: 12.0% 35: 8.0% 40: 5.0% 45: 3.0% 50: 1.5% 55: 0.0%
Retirement Age	Annual probabilities of retirement are as follows: Age 61: 0.0% 62: 0.0% 63: 10.0% 64: 10.0% 65: 15.0% 66: 40.0% 67: 30.0% 68: 30.0% 69: 30.0% 70: 100.0%

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
EIN/PIN 34-4412691 / 001
Crown Equipment Corporation Retirement Plan

Actuarial Assumptions

Disability

2013 Individual Disability Insurance Valuation Incidence Table, sex and collar distinct, using an underlying elimination period of 6 months.

Rates of disability are shown in the tables below for sample ages, with collar adjustments based on individual census indicators.

Percentage of employees expected to become disabled in one year:

Age	White Collar*		Blue Collar**	
	Male	Female	Male	Female
55	0.79%	0.93%	0.36%	0.51%
56	0.85%	0.98%	0.40%	0.54%
57	0.92%	1.04%	0.43%	0.56%
58	0.98%	1.09%	0.46%	0.59%
59	1.05%	1.15%	0.50%	0.62%
60	1.12%	1.21%	0.54%	0.65%
61	1.20%	1.28%	0.58%	0.68%
62	1.28%	1.35%	0.62%	0.71%
63	1.36%	1.42%	0.66%	0.74%
64	1.44%	1.50%	0.71%	0.77%
65	1.52%	1.57%	0.75%	0.80%
>=66	0.00%	0.00%	0.00%	0.00%

** The White Collar rates are based on occupation class 1 which is all white collar and professional occupations excluding all medical occupations. The rates are developed based on incidence of accident and sickness.*

*** The Blue Collar rates are based on occupation class 3 which is blue collar occupation with light manual duties. The rates are developed based on incidence of accident and sickness.*

Expenses

$1,423,317 included in Target Normal Cost based on current year PBGC premium $1,066,952 plus prior year Non-investment-related expenses $356,365.

Percentage of Married

80% of males and 50% of females are assumed to be married. Husbands are assumed to be 3 years older than wives. Actual spousal data is used for retirees.

Social Security Taxable Wage Base Projection

3.25%

Expected Long-Term Rate of Return for Expense

6.75% per annum

Assumption Changes Since Last Year

Funding Target: The discount rates and mortality table were updated per IRS requirements and HATFA/BBA funding relief.
ASC 960: The discount rate was changed from 7.00% to 6.75%.
ASC 715-30: The discount rate was changed from 3.71% to 4.24% and the mortality projection scale was changed from MP-2020 to MP-2021.
Long-Term Rate of Return was was changed from 7.00% to 6.75%.

Schedule SB, Part V – Summary of Plan Provisions
EIN/PIN 34-4412691/001
Crown Equipment Corporation Retirement Plan

Plan Provisions Summary

Effective Date of the Plan	The Plan was effective April 1, 1962, restated April 1, 2020 and amended through the 2nd amendment effective April 1, 2020.
Plan Year	The 12 month period commencing each April 1.
Eligibility for Participation	Participation begins on April 1 or October 1 following the employees' date of hire. As of December 31, 2005 employees were given the choice to remain part of this plan or to begin participation in the Retirement Savings Plan. All employees hired on or after October 1, 2005 will participate in the Retirement Savings Plan.
Contributions	The employer contributes the total cost of the plan.
Credited Service	One year of credited service is earned for 1,000 hours in a plan year with pro-rata reduction in the initial and final year of employment. The credited service of those who chose to participate in the Retirement Savings Plan was frozen as of December 31, 2005. No participant earned a year of credited service during the April 1, 2009 to March 31, 2010 and the April 1, 2010 to March 31, 2011 plan years. For the Plan Year April 1, 2020 to March 31, 2021, participants earn the greater of 0.1 year if employed for the full month of April 2020 and 25% of the total service that otherwise would have been earned.
Vesting Service	A year of vesting service is earned for each plan year in which a minimum of 1,000 hours are worked.
Vesting Schedule	100% vesting occurs after completion of 5 years of vesting service.
Final Average Earnings	Effective April 1, 2021, Final Average Earnings are the maximum of average of the highest five calendar years of pensionable earnings during the last 10 consecutive calendar years. Beginning in the 2002 plan year, "Pensionable Earnings" are limited to $200,000 annually, retroactive for all prior years. This amount is indexed for inflation going forward. For the 2022 calendar year, the limit is $305,000. Earnings after 2005 will not be considered for participants of the Retirement Savings Plan.
Social Security Covered Compensation	35-year average of the Social Security Taxable Wage Bases in effect at the beginning of each calendar year and ending with the calendar year of attaining Social Security Retirement Age.
Normal Retirement Date	The later of the participant's 65th birthday and fifth anniversary of plan participation.
Normal Retirement Benefit	Normal retirement benefit is a life annuity calculated as the sum of (a) and (b), but not less than (c): a. 1.0% of Final Average Earnings, times Years of Credited Service up to 35. b. 0.65% of Final Average Earnings in excess of Social Security Covered Compensation, times Years of Credited Service up to 35 years. c. $28 times years of Credited Service. * Hourly employees of Kinston Neuse are not eligible for (a), (b) or (c) and receive a normal retirement benefit of $21 times years of Credited Service.

Schedule SB, Part V – Summary of Plan Provisions
EIN/PIN 34-4412691/001
Crown Equipment Corporation Retirement Plan

Plan Provisions Summary

Accrued Benefit	The Accrued Benefit is the Normal Retirement Benefit based on Years of Credited Service and Final Average Earnings at date of calculation.
Early Retirement Eligibility	Age 55 and 5 Years of Vesting Service.
Early Retirement Benefit	Accrued Benefit, reduced if payments commence before Normal Retirement Date. The benefit will be reduced by 8% for each year payments start before age 65 and 4% per year for each year payments begin before age 62.
Postponed Retirement Income	Greater of: 1) Accrued Benefit using Years of Credited Service and Final Average Earnings as of the Postponed Retirement Date. 2) Accrued benefit as measured at Normal Retirement Date, with actuarial increase to Benefit Commencement Date.
Pre-Retirement Death Eligibility	5 Years of Vesting Service
Pre-retirement Death Benefit	50% of the accrued benefit at the later of employee's earliest retirement age or date of death assuming the participant had elected to retire and had elected the 50% joint and survivor form of benefit at the time that the benefit starts.
Disability Retirement Eligibility	Age 55 and 15 Years of Credited Service
Disability Retirement Benefit	Upon total and permanent disability after age 55 and 15 Years of Credited Service, Disability Retirement benefits are payable immediately.
Normal Form of Payment	For unmarried participants, the normal form is a life annuity. For married participants, the normal form is an actuarially reduced 50% joint-and- survivor annuity.
Changes in the Plan from Prior Valuation	None

Funding Cash Flow

Table 25

Schedule SB, Line 26b – Schedule of Projection of Expected Benefit Payments

Attachment to 2022 Form 5500 Schedule SB

EIN/PN 34-4412691 / 001

Crown Equipment Corporation Retirement Plan

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	2,993,893	1,042,098	14,240,634	18,276,625
2023	4,391,462	1,505,745	14,028,719	19,925,926
2024	5,872,756	1,880,176	13,798,856	21,551,788
2025	7,589,968	2,311,439	13,540,809	23,442,216
2026	9,381,823	2,566,491	13,261,227	25,209,542
2027	11,222,960	2,816,209	12,958,380	26,997,549
2028	13,053,360	2,993,578	12,631,488	28,678,426
2029	14,913,556	3,199,416	12,275,929	30,388,900
2030	16,507,860	3,379,346	11,903,489	31,790,694
2031	17,917,305	3,516,766	11,505,466	32,939,537
2032	19,114,126	3,616,325	11,080,778	33,811,229
2033	20,089,997	3,723,158	10,628,715	34,441,870
2034	20,720,489	3,797,920	10,149,595	34,668,003
2035	21,211,441	3,853,507	9,644,310	34,709,258
2036	21,494,508	3,874,782	9,114,448	34,483,738
2037	21,613,715	3,882,721	8,562,377	34,058,813
2038	21,518,276	3,817,919	7,991,325	33,327,519
2039	21,394,849	3,797,586	7,405,388	32,597,823
2040	21,095,811	3,750,846	6,809,448	31,656,105
2041	20,683,760	3,657,386	6,209,069	30,550,215
2042	20,161,373	3,547,599	5,610,413	29,319,385
2043	19,515,659	3,415,335	5,020,143	27,951,138
2044	18,768,783	3,270,590	4,445,204	26,484,578
2045	17,895,948	3,109,362	3,892,589	24,897,899
2046	16,974,614	2,935,315	3,368,977	23,278,906
2047	15,984,782	2,747,583	2,880,317	21,612,682
2048	14,949,646	2,553,287	2,431,505	19,934,437
2049	13,886,267	2,357,155	2,026,071	18,269,493
2050	12,786,873	2,168,732	1,665,981	16,621,586
2051	11,683,804	1,977,916	1,351,603	15,013,323
2052	10,598,598	1,789,187	1,081,801	13,469,585
2053	9,537,561	1,607,501	854,186	11,999,247

Funding Cash Flow

Table 25

Schedule SB, Line 26b – Schedule of Projection of Expected Benefit Payments

Attachment to 2022 Form 5500 Schedule SB

EIN/PN 34-4412691 / 001

Crown Equipment Corporation Retirement Plan

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2054	8,515,918	1,434,540	665,447	10,615,906
2055	7,541,186	1,271,636	511,624	9,324,446
2056	6,627,901	1,119,734	388,382	8,136,017
2057	5,781,037	979,433	291,293	7,051,762
2058	5,005,494	851,013	216,047	6,072,554
2059	4,302,882	734,464	158,630	5,195,976
2060	3,672,760	629,541	115,450	4,417,751
2061	3,113,025	535,811	83,412	3,732,248
2062	2,620,253	452,709	59,928	3,132,890
2063	2,190,091	379,579	42,905	2,612,576
2064	1,817,626	315,704	30,690	2,164,020
2065	1,497,649	260,340	22,003	1,779,992
2066	1,224,839	212,750	15,874	1,453,464
2067	993,996	172,204	11,580	1,177,780
2068	800,175	137,991	8,584	946,750
2069	638,737	109,425	6,498	754,660
2070	505,380	85,835	5,045	596,259
2071	396,174	66,577	4,026	466,776

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

(a) Retirement Age	% Expected to Retire	(b) Weighted Calculation	(a)*(b) Weighted Average Retirement age
63	0.10	0.10	6.3000
64	0.10	0.09	5.7600
65	0.15	0.12	7.8975
66	0.40	0.28	18.1764
67	0.30	0.12	8.3033
68	0.30	0.09	5.8991
69	0.30	0.06	4.1901
70	1.00	0.14	9.9185

Total Weighted Average Retirement Age	66.4449 (rounded to age 66)

Crown Equipment Corporation Retirement Plan
Schedule SB, line 24 – Change in Actuarial Assumptions
EIN 34-4412691 / 001

Change in Assumptions

- The Expected return on asset was decreased from 7.00% to 6.75%.

Justification for Changes

- The assumption was changed to better reflect future return expectations.