

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 THE WICOR AMERICAS GROUP PENSION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 02/01/1974
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) WICOR AMERICAS, INC. ONE GORDON MILLS WAY ST. JOHNSBURY, VT 05819
2b	Employer Identification Number (EIN) 06-1095018
2c	Plan Sponsor's telephone number 802-751-3406
2d	Business code (see instructions) 322100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2024	CAROL MARTIN
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 206
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 82 6a(2) 78 6b 71 6c 45 6d 194 6e 7 6f 201 6g(1) 6g(2) 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 1E 1I 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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	017278		01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	1063551

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
▶ 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 THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	12015265	
b	Actuarial value	2b	13216792	
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	76	9068445	9068445
b	For terminated vested participants	48	2056736	2056736
c	For active participants	82	3788405	3788405
d	Total	206	14913586	14913586
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	5.19 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	0	
c	Target normal cost	6c	0	

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 JASON A. DENTON Type or print name of actuary HUB INTERNATIONAL Firm name 300 BALLARDVALE STREET WILMINGTON, MA 01887 Address of the firm	10/08/2024 Date 23-06692 Most recent enrollment number 781-229-9500 Telephone number (including area code)
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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	9856
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	9856
10 Interest on line 9 using prior year's actual return of <u>-21.05</u> %	0	-2075
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.37</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	7781

Part III Funding Percentages

14 Funding target attainment percentage	14	88.57 %
15 Adjusted funding target attainment percentage	15	88.57 %
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	109.87 %
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
09/11/2024	165000				
Totals ▶			18(b)	165000	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	151652

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
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
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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
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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
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	1704575	156106	
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	156106
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	4454	4454
36 Additional cash requirement (line 34 minus line 35).....		36	151652
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	151652
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018

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

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(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)

PRUDENTIAL RETIREMENT INSURANCE

289 TRUMBULL STREET
ONE COMMERCIAL PLAZA
HARTFORD, CT 06103

06-1050034

(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?
13 15	CUSTODIAN	26293	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(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?
27	ADVISOR	10862	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☐

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

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

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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

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: PRUDENTIAL SHORT-TERM			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.			
c EIN-PN 06-1050034-041	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 107199	
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE GROWTH STOCK STGY			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.			
c EIN-PN 06-1050034-435	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 301380	
a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S&P 500 INDEX			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.			
c EIN-PN 06-1050034-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 244205	
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP VALUE/ROBECO			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.			
c EIN-PN 06-1050034-440	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112146	
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA DIVIDEND VAL ISP			
b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CO.			
c EIN-PN 06-1050034-785	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 298622	
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, other than DCGs)**

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		165000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	103507	109401
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	218099	39958
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	9360535	10094145
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1244290	1063552
(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)	1088834	820883
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	12015265	12292939
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	12015265	12292939

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)	165000	
(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)		165000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	5666	
(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)		5666
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		256463
(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)		151150
c Other income	2c		806503
d Total income. Add all income amounts in column (b) and enter total	2d		1384782

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1053775	
(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)		1053775
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	53333	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		53333
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1107108

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		277674
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) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **BOIVIN & ASSOCIATES, CPAS PLLC**

(2) EIN: **27-1516157**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

5c 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 521763.

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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	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): 06-1050034		
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	4

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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 _____

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(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 _____

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(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)

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)

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)

14a**14b****14c**

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

a The corresponding number for the plan year immediately preceding the current plan year

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) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

- 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. _____

Part VII IRS Compliance Questions

- 21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

- 22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
The WICOR Americas Group Pension Plan
Years Ended December 31, 2023 and 2022**

The WICOR Americas Group Pension Plan

Financial Statements and Supplemental Schedules

Years Ended December 31, 2023 and 2022

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Report of Independent Auditors

To the Plan Administrator and Participants
The WICOR Americas Group Pension Plan

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

We have performed audits of the accompanying financial statements of The WICOR Americas Group Pension 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 December 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 WICOR Americas Group Pension Plan's financial statements performed in accordance with the 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 to 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 December 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 Auditor's 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).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The WICOR Americas Group Pension 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 The WICOR Americas Group Pension 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.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that 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.

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 The WICOR Americas Group Pension 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 The WICOR Americas Group Pension 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.

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2023 and schedule of reportable transactions for the year ended December 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).

Boivin & Associates, CPAs, PLLC

Boivin & Associates, CPAs, PLLC

Merrimack, New Hampshire

October 11, 2024

The WICOR Americas Group Pension Plan

Statements of Net Assets Available for Benefits

	December 31	
	2023	2022
Assets		
Investments, at fair value:		
Pooled separate accounts	\$ 1,063,552	\$ 1,462,389
Mutual funds	820,883	1,088,834
Corporate and foreign bonds	10,094,145	9,321,697
Money market funds	39,958	38,838
Net assets held in 401(h) account	50,892	814
Total investments	12,069,430	11,912,572
Receivables:		
Employer contributions	165,000	—
Accrued investment income	109,401	103,507
Total receivables	274,401	103,507
Total assets	12,343,831	12,016,079
Liabilities		
Amounts related to obligations of 401(h) account	50,892	814
Total liabilities	50,892	814
Net assets available for benefits	\$ 12,292,939	\$ 12,015,265

See accompanying notes.

The WICOR Americas Group Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31	
	2023	2022
Additions		
Investment income:		
Interest and dividend income	\$ 453,694	\$ 432,815
Net appreciation (depreciation) in fair value of investments	766,088	(3,788,716)
Total investment income (loss)	1,219,782	(3,355,901)
Employer contributions	165,000	—
Total additions (reductions)	1,384,782	(3,355,901)
Deductions		
Distributions to participants	1,053,775	1,631,053
Administrative expenses	53,333	66,021
Total deductions	1,107,108	1,697,074
Net increase (decrease)	277,674	(5,052,975)
Net assets available for benefits at beginning of year	12,015,265	17,068,240
Net assets available for benefits at end of year	<u>\$ 12,292,939</u>	<u>\$ 12,015,265</u>

See accompanying notes.

The WICOR Americas Group Pension Plan

Notes to Financial Statements

December 31, 2023

1. Description of Plan

The following description of The WICOR Americas Group Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a noncontributory defined benefit pension plan covering substantially all U.S. employees of WICOR Americas Inc., and its subsidiaries (the Company), except Weidmann Diagnostic Solutions Inc., who had at least one year of service prior to June 30, 2002. The board of directors voted to freeze future participation and benefit accruals to the Plan as of July 1, 2002.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Empower Retirement announced on July 21, 2021, its planned acquisition of Prudential's full-service retirement business. Prudential currently is the payee of retiree benefits for the Plan.

Pension Benefits

Employees with three or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.35% of their average monthly earnings up to the covered compensation, plus 2% of any average monthly earnings in excess of the covered compensation, multiplied by the number of years of credited service completed at the normal retirement age, up to a maximum of 30 years. In addition, a participant who has earned benefits prior to October 1, 1989, may elect to receive the present value of the participant's accrued benefits only on the portion earned before October 1, 1989, as defined. The Plan permits early retirement at age 55. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity, life annuity payable monthly, or a lump-sum amount determined by the present value of a participant's benefit. If employees terminate before rendering three years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions.

The Plan allows lump sum distributions up to \$50,000.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Death Benefits

Death benefits provided under the Plan shall be distributed in accordance with the “minimum spouse’s death benefit,” as defined. In the case of an unmarried participant, no death benefits shall be payable under this Plan.

Funding Policy

The Company has agreed to voluntarily contribute amounts as necessary to provide assets sufficient to meet the benefits to be paid to Plan members determined by the application of accepted actuarial methods and assumptions. The Plan has met ERISA minimum funding requirements.

Vesting

Vesting credit is given to the participants for each year of service. A participant will be 20% vested after three years of service, increasing 20% each year thereafter. Participants will be 100% vested after seven years of service. The Plan has been frozen since 2002, participants are vested in their frozen benefits.

2. Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

Valuation of Investments and Income Recognition

Investments are stated at fair value based upon quoted market prices. Fair value is defined as 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 (an exit price). 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.

Management fees and operating expenses charged to the Plan for the management of investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Valuation of Investments and Income Recognition (continued)

Gains and losses on security transactions are recorded as the difference between the proceeds received and cost. Cost is determined on the average cost basis. Net appreciation or depreciation, including realized and unrealized gains or losses, is reflected in the statements of changes in net assets available for benefits as net realized and unrealized appreciation (depreciation) in fair value of investments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid directly by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are generally based upon the employees' compensation during their five highest consecutive years of earnings during the ten plan years preceding normal retirement date. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the 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.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits (continued)

The actuarial present value of accumulated plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment. The yield (interest, dividends and net appreciation in the fair value of investment) of the fund serves to reduce future contributions that would otherwise be required to provide for the defined level of benefits under the Plan.

The Plan includes a medical-benefit component in addition to the normal retirement benefits to fund a portion of the post-retirement obligations for retirees, their spouses and dependents in accordance with Section 401(h) of the Internal Revenue Code. A separate account has been established and maintained in the Plan for the net assets related to the medical-benefit component. In accordance with Internal Revenue Code Section 401(h), the Plan's investment in the 401(h) account may not be used for, or diverted to, any purpose other than providing health benefits for retirees and their beneficiaries. The related obligations for health benefits are not included in this Plan's obligations in the statements of accumulated plan benefits but are reflected as obligations in the financial statements of the health and welfare benefit plan. The total amount of such obligations that the Plan is obligated for is limited to the amount in the 401(h) account. Plan participants do not contribute to the 401(h) account. Employer contributions or qualified transfers to the 401(h) account are determined annually and are at the discretion of the Company. The 401(h) account assets are invested in a short-term pooled separate account.

Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of termination or partial termination of the Plan or in the event of complete discontinuance of employer contributions, each participant shall be 100% vested in their accrued benefit, to the extent funded, irrespective of length of participation under the Plan. Any distribution of assets shall be carried out in accordance with the allocations determined by the Company, as plan administrator, for payment of participants' accrued benefits and in the order of priorities established by Section 4044 of the Employee Retirement Income Security Act of 1974. The Company shall not be liable to participants for benefits other than those which can be provided by the Plan's assets. The Pension Benefit Guaranty Corporation (PBGC) guarantees vested benefits at the level in effect on the date of the Plan's termination. In addition, there is a ceiling on the amount of benefit that the PBGC guarantees which is determined based on each participant's age.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits

Consulting actuaries with HUB International estimate the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The accumulated plan benefit information as of January 1 is as follows:

	January 1	
	2024	2023
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Active vested participants	\$ 3,621,730	\$ 3,706,812
Vested terminated participants	1,969,441	1,983,790
Retirees, beneficiaries and disabled participants	8,646,244	8,726,467
	<u>\$ 14,237,415</u>	<u>\$ 14,417,069</u>

The reconciliation of the actuarial present value of accumulated plan benefits from January 1, 2023 to January 1, 2024 is as follows:

	2024	2023
Actuarial present value of accumulated plan benefit	\$ 14,417,069	\$ 14,764,108
Increase (decrease) during the year attributable to:		
Benefits accumulated (include gain/loss)	85,957	480,799
Decrease in discount period	763,960	767,172
Actual benefits paid	(1,053,775)	(1,631,053)
Change in assumptions (mortality and interest)	24,204	36,043
Net decrease	(179,654)	(347,039)
Actuarial present value of accumulated plan benefits	<u>\$ 14,237,415</u>	<u>\$ 14,417,069</u>

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	PPA Unit Credit
Long-term rate of return on investments	5.5% in 2024 and 2023
Retirement	At normal retirement age (65)
Mortality basis for males and females	PRI-2012 Mortality Tables projected generational with MP-2021 in 2024 and 2023

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. Had the valuations been performed as of December 31, there would be no material difference.

4. Investments

All investment information disclosed in the accompanying financial statements and schedules, including investments held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, dividends and interest income and investment expenses for the years then ended, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Prudential Retirement Insurance and Annuity Company, Empower Trust Company, LLC (formerly Prudential Bank & Trust, FSB), and Wilmington Trust, the custodians of the Plan.

5. Fair Value Measurements

The fair value framework establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below.

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- 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 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

The following is a description of the valuation methodologies used by the Plan. There have been no changes in the valuation methodologies at December 31, 2023 and 2022.

Pooled separate accounts are valued daily based upon the net asset value of shares held by the Plan at year end, as valued by Prudential Retirement Insurance and Annuity Company. Transactions (purchases and sales) may occur daily.

Mutual funds are valued daily at the closing price per share, as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Corporate and foreign obligations. Certain U.S. and sovereign obligations and investment-grade corporate bonds are valued based on quoted market prices, dealer quotations or alternative pricing sources.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

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

The following table sets forth by level within the fair value hierarchy the Plan's investment assets and liabilities, if any, as of December 31, 2023.

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 820,883	\$	\$	\$ 820,883
Money market fund	39,958			39,958
Corporate obligations		10,094,145		10,094,145
Total assets in the fair value hierarchy	<u>\$ 860,841</u>	<u>\$ 10,094,145</u>	<u>\$</u>	<u>10,954,986</u>
Pooled separate accounts*				<u>1,114,444</u>
Total investments at fair value				<u>\$ 12,069,430</u>

The following table sets forth by level within the fair value hierarchy the Plan's investment assets and liabilities, if any, as of December 31, 2022.

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,088,834	\$	\$	\$ 1,088,834
Money market fund	38,838			38,838
Corporate obligations		9,321,697		9,321,697
Total assets in the fair value hierarchy	<u>\$ 1,127,672</u>	<u>\$ 9,321,697</u>	<u>\$</u>	<u>10,449,369</u>
Pooled separate accounts*				<u>1,463,203</u>
Total investments at fair value				<u>\$ 11,912,572</u>

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

* In accordance with Accounting Standards Update 2015-07 of ASC 820-10, certain investments that are measured at fair value using the net asset value per share practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

Transfers Between Levels:

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluate the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There were no such transfers for the years ended December 31, 2023 and 2022.

6. 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. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

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

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

7. Parties-In-Interest

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Accordingly, the management of investments held by the custodians are considered party-in-interest transactions.

Certain plan investments are units of pooled separate accounts managed by Prudential Retirement Insurance and Annuity Company (Prudential). Prudential is a plan custodian and, therefore, these transactions qualify as party-in-interest transactions.

8. Income Tax Status

The Plan has adopted the FIS Business Systems LLC volume submitter defined benefit plan. The defined benefit plan sponsor received an advisory letter from the IRS dated March 30, 2018, in which the Internal Revenue Service stated that the form of the volume submitter defined benefit plan was in compliance with the applicable requirements of the Internal Revenue Code (Code). The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

Accounting standards require recording uncertain income tax positions that exist in the Plan's financial statements. Plan management has determined there are no uncertain tax positions and believes there is no adjustment or disclosure required in the Plan's financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Subsequent Events

The Company has evaluated all subsequent events through October 11, 2024, the date the financial statements were available to be issued. During this period, there have been no material events that would require recognition in the financial statements or disclosures to the financial statements.



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THE WICOR AMERICAS GROUP PENSION PLAN

Age & Service Chart

Attachment to Form 5500 Schedule SB

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 and up
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	3	0	0	0	0
45 to 49	0	0	0	0	0	5	0	0	0	0
50 to 54	0	0	0	0	0	3	4	13	0	0
55 to 59	0	0	0	0	0	3	5	13	3	0
60 to 64	0	0	0	0	0	0	3	7	12	5
65 to 69	0	0	0	0	0	0	0	1	0	2
70 and up	0	0	0	0	0	0	0	0	0	0

APPENDIX A: STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

Plan Sponsor	WICOR Americas, Inc.					
EIN/PN	06-1095018 / 001					
Key Interest Rates	PPA funding liability rates		ARPA	Pre-HATFA	PBGC	
	1st segment rate		4.75%	1.41%	4.84%	
	2nd segment rate		5.00%	3.09%	5.15%	
	3rd segment rate		5.74%	3.58%	4.85%	
	PPA rates used are the applicable segment rates for September 2022 adjusted by ARPA.					
	FAS 35 valuation interest rate		5.50%			
Compensation Increases	None assumed (plan is frozen).					
Administrative Expenses	Administrative expenses are assumed to be paid by the employer.					
Mortality	We have assumed mortality according to the sex distinct 2023 IRS Static Table for plan funding. FAS35 liabilities are based on the PRI-2012 Mortality Tables projected generationally with MP-2021.					
Retirement	All participants are assumed to retire at age 65.					
Disability	None assumed.					
Disabled Mortality	Not applicable.					
Representative Termination Rates	Termination of employment is assumed according to Scale T-5 from the Pension Actuary's Handbook. Representative male termination rates are listed below. Female rates are assumed to be the same for males who are 5 years younger.					
	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
	20	7.94%	35	6.28%	50	2.56%
	25	7.72%	40	5.15%	55	0.94%
	30	7.22%	45	3.98%	60+	0.00%
Form of Payment	Participants are assumed to elect the normal form of annuity.					
Marriage	80% of participants are assumed to be married; husbands are assumed to be three years older than wives.					
Employees	No new or rehired employees.					
Inclusion Date	Not applicable - plan is frozen.					

APPENDIX A: STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

<i>Cost Method</i>	PPA Unit Credit Cost Method
<i>Employee Data</i>	Employee data was supplied by WICOR Americas, Inc. as of January 1, 2023.
<i>Asset Method</i>	24-month asset smoothing as permitted by PPA, first gain/loss phase-in during 2008.
<i>Nature of Actuarial Calculations</i>	The results documented in this report are estimates based on data that may be imperfect as well as on assumptions with respect to future events. Certain plan provisions may be approximated or deemed immaterial and therefore are not valued. Reasonable efforts were made to ensure that items significant to the context of the actuarial liabilities and costs are treated appropriately. Future experience may differ from the assumptions used in these calculations. As differences arise, future expenses will be adjusted to reflect actual plan experience.
<i>Changes in Assumptions and Methods Since Most Recent Actuarial Valuation</i>	The mortality and interest assumptions were updated to remain consistent with PPA funding assumptions as amended by ARPA regulations for 2023 pension valuations. Mortality rates for ASC 960 (FAS 35) liabilities have been updated to reflect the assumptions used for the 2022 end of year disclosure / 2023 pension expense.

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

Schedule H, Line 4j–Schedule of Reportable Transactions

Year Ended December 31, 2023

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<u>Category (iii)–Series of transactions in excess of 5% of plan assets</u>						
Prudential	Short-Term Fund	\$ 1,065,920		\$ 1,065,920	\$ 1,065,920	
Prudential	Short-Term Fund		\$ 1,182,487	1,182,490	1,182,487	\$ (3)
Federated	Hermes Government Obligations Fund	664,306		664,306	664,306	
Federated	Hermes Government Obligations Fund		665,426	665,426	665,426	–

There were no category (i), (ii) or (iv) reportable transactions during the year ended December 31, 2023.

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 2023 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

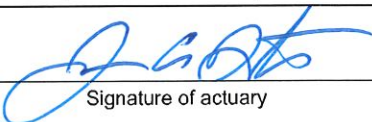
- ▶ **Round off amounts to nearest dollar.**
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018

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

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2023</u>			
2 Assets:			
a Market value.....		2a	12015265
b Actuarial value.....		2b	13216792
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.....	76	9068445	9068445
b For terminated vested participants	48	2056736	2056736
c For active participants.....	82	3788405	3788405
d Total	206	14913586	14913586
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	5.19	%
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	0	
c Target normal cost	6c	0	

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		10/08/2024
	Signature of actuary	Date
	Jason A. Denton	23-06692
	Type or print name of actuary	Most recent enrollment number
	HUB International	(781) 229-9500
	Firm name	Telephone number (including area code)
	300 Ballardvale Street	
	Wilmington, MA 01887	
	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	9856
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	9856
10 Interest on line 9 using prior year's actual return of <u>-21.05%</u>	0	-2075
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.37%</u>		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	7781

Part III Funding Percentages

14 Funding target attainment percentage	14	88.57 %
15 Adjusted funding target attainment percentage	15	88.57 %
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	109.87 %
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
09-11-2024	165000				
Totals ▶			18(b)	165000	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	151652

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:
5.00 %3rd segment:
5.74 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

4

22 Weighted average retirement age**22**

65

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**

0

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

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

1704575

156106

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** 156106

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	4454	4454

36 Additional cash requirement (line 34 minus line 35)..... **36** 151652**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 151652**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36).....**38a**

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)****41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

APPENDIX B: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Plan Sponsor EIN/PN	WICOR Americas, Inc. 06-1095018 / 001
Effective Date	February 1, 1974 re-stated January 1, 2020
Eligibility	<u>Employment Classification:</u> All employees of WICOR Americas Inc. who met eligibility requirements prior to July 1, 2002. <u>Minimum Age & Service:</u> Any eligible employee who has completed one year of service. The plan is closed to new participants.
Service	<u>Credited Service (for benefits):</u> 2,080 hours per calendar year; pro-rated service for hours between 1,000 - 2,080. Partial years of Credited Service are granted during years of initial participation, retirement, or changes in the plan year. <u>Vesting Service:</u> 1,000 hours per plan year.
Accrued Benefit	The monthly benefit is equal to 1.35% of average compensation plus 0.65% of average compensation in excess of Covered Compensation multiplied by Credited Service (up to a maximum of 30 years). Accruals ceased for all active participants on June 30, 2002.
Normal Retirement	<u>Eligibility:</u> The attainment of age 65. <u>Benefit Formula:</u> Benefit is the accrued benefit. <u>Commencement Date:</u> Payments will commence on the retired participant's Normal Retirement Date. <u>Form of Payment:</u> Payable monthly for life. Optional forms are available on an actuarially equivalent basis.
Early Retirement	<u>Eligibility:</u> The attainment of age 55 with at least 15 years of service with WICOR including at least 5 years of service while a participant. <u>Benefit:</u> Accrued benefit as of the early retirement date reduced by 1/180th for the first 60 months early retirement age precedes age 65, and 1/360th for each month thereafter in excess of 60. <u>Commencement Date:</u> Payments will commence on the retired participant's Early Retirement Date. <u>Form of Payment:</u> Payable monthly for life. Optional forms are available on an actuarially equivalent basis.

APPENDIX B: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Late Retirement

Eligibility: Retirement after age 65.

Benefit: The benefit calculated as of the participant's Deferred Retirement Date without actuarial increase for late retirement.

Commencement Date: Payments will commence on the retired participant's Deferred Retirement Date.

Form of Payment: Payable monthly for life. Optional forms are available on an actuarially equivalent basis.

Vested Deferred Retirement

Eligibility: Termination other than by retirement or death with a benefit that is at least partially vested. The plan employs a graded vesting schedule that provides for 20% vesting after 3 years of service, increasing 20% each subsequent year. Special top-heavy vesting schedules apply in the event that the plan becomes top-heavy.

Benefit: Accrued benefit to date of termination.

Commencement Date: Deferred until normal retirement date. Participants who have completed 15 years of Vesting Service may elect a benefit commencement date as early as age 55, reduced for early retirement (as applicable).

Form of Payment: Payable monthly for life. Optional forms are available on an actuarially equivalent basis.

Death Before Retirement

Eligibility: Payable to surviving spouse.

Benefit: Lifetime benefit equal to 50% of the participant's deferred vested benefit (including a reduction to reflect an assumed election of a 50% joint & survivor option).

Commencement Date: Payable at the earliest date that the participant would have become eligible for early retirement.

Form of Payment: Payable monthly for life.

Death After Retirement

Death benefits payable after a participant has attained normal retirement date are paid according to the form of annuity elected by the participant at retirement.

Disability Benefit

No disability payments, other than those payable upon termination of employment, are provided by the plan.

Forms of Payment

The normal form of payment for single participants is the life annuity. The normal form for married participants is an actuarially reduced 50% joint & survivor annuity. A lump sum payment is available for benefits earned through September 1, 1996.

Benefits Not Valued

None.

Changes Since Prior Valuation

None.

Supplemental Schedules

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	401(h) Account			
*	Prudential Short-Term Corporate Bond Fund	545 units	\$ 50,892	\$ 50,892
			50,892	50,892
	Money Market Fund			
	Federated Hermes Government Obligation Fund	39,958 shares	39,958	39,958
	Pooled Separate Accounts			
*	Prudential Large Cap Growth III Fund	1,852 units	104,012	301,380
*	Prudential Columbia Dividend Value Fund	8,893 units	245,619	298,622
*	Prudential Dryden S&P 500 Index	617 units	119,476	244,205
*	Prudential Mid Cap Value Fund	2,208 units	64,939	112,146
*	Prudential Short-Term Corporate Bond Fund	1,149 units	107,199	107,199
	Total Pooled Separate Accounts		641,245	1,063,552
	Mutual Funds			
	American Funds New World Fund	1,978 shares	145,340	148,264
	Fidelity International Index Fund	2,771 shares	129,951	131,199
	MFS International Diversification Fund	5,886 shares	142,845	130,203
	MassMutual Select Mid Cap Growth Fund	5,672 shares	125,380	112,298
	Vanguard Mid Cap Index Fund	389 shares	80,167	112,085
	Nationwide Geneva Small Cap Growth Fund	1,214 shares	62,760	94,172
	JP Morgan Undiscovered Managers Behavioral Value Fund	1,159 shares	72,555	92,662
	Total Mutual Funds		758,998	820,883

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
	Abbott Laboratories	\$71,000 par, 1.40%, due 6/30/30	67,958	60,075
	Abbott Laboratories	\$50,000 par, 4.90%, due 11/30/46	49,429	51,090
	Abbott Laboratories	\$43,000 par, 4.75%, due 11/30/36	55,358	44,044
	ACE INA Holdings	\$21,000 par, 3.35%, due 5/3/26	20,488	20,430
	AEP Transmission	\$104,000 par, 3.1%, due 12/1/26	108,911	99,919
	AFLAC, Inc.	\$69,000 par, 3.6%, due 4/1/30	77,022	65,149
	Air Products & Chemical	\$49,000 par, 2.05%, due 5/15/30	52,068	42,815
	Air Products & Chemical	\$41,000 par, 2.70%, due 5/15/40	41,631	31,231
	Air Products & Chemical	\$53,000 par, 2.8%, due 5/15/50	47,484	37,703
	Alabama Power Co.	\$32,000 par, 3.05%, due 3/15/32	30,482	28,386
	Alabama Power Co.	\$30,000 par, 4.3%, due 7/15/48	29,230	25,962
	Alphabet Inc.	\$61,000 par, 2.050%, due 8/15/50	47,296	38,101
	Altria Group Inc.	\$22,000 par, 2.63%, due 9/16/26	19,880	20,807
	Amazon.com Inc	\$48,000 par, 2.875%, due 5/12/41	40,435	37,714
	Amazon.com Inc	\$24,000 par, 3.10%, due 5/12/51	25,988	17,839
	Amazon.com Inc	\$62,000 par, 3.86%, due 8/22/37	70,204	57,532

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Amazon.com Inc	\$44,000 par, 4.05%, due 8/22/47	43,023	39,671
	Amazon.com Inc	\$33,000, par 4.25%, due 8/22/57	32,688	30,330
	American Express	\$47,000 par, 3.4%, due 2/22/24	50,545	46,947
	Anheuser-Busch	\$37,000 par, 4.350%, due 6/1/40	34,207	34,579
	Anheuser-Busch	\$78,000 par, 4.70%, due 2/1/36	76,104	77,746
	Anheuser-Busch	\$50,000 par, 4.90%, due 2/1/46	46,943	49,012
	Anheuser-Busch	\$39,000 par, 4.00%, due 4/13/28	37,326	38,521
	Apple Inc.	\$45,000 par, 2.65%, due 5/11/50	47,745	30,975
	Apple Inc.	\$52,000 par, 2.95%, due 9/11/49	48,318	38,187
	Apple Inc.	\$63,000 par, 3.85%, due 5/4/43	60,455	56,083
	Apple Inc.	\$74,000 par, 4.50%, due 2/23/36	78,495	75,636
	Applied Material	\$73,000 par, 5.10%, due 10/1/35	78,435	76,614
	Applied Material	\$23,000 par, 3.30%, due 4/1/27	23,901	22,286
	Archer-Daniels Midland	\$28,000 par, 3.250%, due 3/27/30	30,748	26,126
	Bank of America	\$60,000 par, var-cpn, due 3/20/51	70,988	50,486
	Bank of America	\$58,000 par, 2.50%, due 2/13/31	60,009	49,806

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Bank of America	\$57,000 par, 4.23%, due 4/24/38	66,874	51,452
	Bank of America	\$86,000 par, 3.97%, due 3/5/29	76,499	73,171
	Bank of America	\$36,000 par, 4.44%, due 1/20/48	35,360	32,352
	Bank of America	\$86,000 par, 3.97%, due 3/5/29	83,565	82,139
	Bank of America	\$69,000 par, 5.015%, due 7/22/33	68,545	68,257
	Bank of Montreal	\$21,000 par, 3.80%, due 4/15/28	19,555	19,318
	Berkshire Hathaway	\$43,000 par, 2.5%, due 1/15/51	37,343	28,088
	Berkshire Hathaway	\$27,000 par, 3.25%, due 4/15/28	25,356	25,642
	Berkshire Hathaway	\$28,000 par, 4.25%, due 1/15/49	33,015	26,091
	Berkshire Hathaway	\$27,000 par, 4.60%, due 5/1/53	25,055	24,035
	Berkshire Hathaway	\$47,000 par, 5.75%, due 1/15/40	56,215	53,117
	Bank of Nova Scotia	\$89,000 par, 2.45%, due 2/2/32	77,405	74,552
	Bank of NY Mellon	\$88,000 par, 3.3%, due 8/23/29	86,278	82,352
	BP Capital Markets	\$63,000 par, 3.28%, due 9/19/27	59,723	60,573
	Bristol-Myers	\$51,000 par, 4.125%, due 6/15/39	50,412	45,954
	Bristol-Myers	\$43,000 par, 3.550%, due 3/15/42	34,357	35,183
	Bristol-Myers	\$56,000 par, 3.7%, due 3/15/52	50,309	44,006

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Burlington Northern	\$99,000 par, 4.70%, due 9/1/45	104,128	94,841
	Burlington Northern	\$38,000 par, 3.3%, due 9/15/51	41,040	28,866
	Burlington Northern	\$52,000 par, 2.875%, due 6/15/52	40,790	36,330
	Caterpillar Inc	\$26,000 par, 4.75%, due 5/15/64	27,192	25,135
	Caterpillar Inc	\$19,000 par, 6.05%, due 8/15/36	23,176	21,404
	Chevron Corp.	\$51,000 par, 3.08%, due 5/15/50	55,206	38,497
	Chevron USA	\$104,000 par, 2.34%, due 8/12/50	78,895	66,311
	Cisco Systems Inc	\$67,000 par, 5.50%, due 1/15/40	78,372	71,321
	Citigroup Inc	\$71,000 par, 8.13%, due 7/15/39	101,818	91,419
	Citigroup Inc	\$82,000 par, 2.66%, due 1/29/31	82,409	71,128
	Citigroup Inc	\$29,000 par, 5.32%, due 3/26/41	38,083	29,085
	Citigroup Inc	\$85,000 par, 2.52%, due 11/3/32	71,166	70,067
	Coca-Cola Company	\$30,000 par, 4.20%, due 3/25/50	40,167	28,072
	Coca-Cola Company	\$25,000 par, 3.00%, due 3/5/51	23,636	18,880
	Colgate-Palm Co	\$18,000 par, 3.70%, due 8/1/47	21,020	15,756
	Comcast Corp	\$55,000 par, 1.95%, due 1/15/31	56,731	46,422
	Comcast Corp	\$72,000 par, 3.20%, due 7/15/36	68,767	60,525

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Comcast Corp	\$23,000 par, 4.05%, due 11/1/52	27,374	19,395
	Comcast Corp	\$53,000 par, 4.60%, due 10/15/38	52,965	51,178
	Comcast Corp	\$49,000 par, 4.7%, due 10/15/58	61,580	46,838
	Comcast Corp	\$33,000 par, 2.65%, due 8/15/62	22,062	20,273
	Commonwealth Edison	\$53,000 par, 3.70%, due 8/15/28	52,554	51,231
	Commonwealth Edison	\$27,000 par, 4.00%, due 3/1/48	25,742	22,871
	Consolidated Edison	\$27,000 par, 3.30%, due 12/1/24	26,349	26,480
	Consolidated Edison	\$90,000 par, 4.50%, due 5/15/58	87,058	77,900
	Consolidated Edison	\$84,000 par, 3.00%, due 12/1/60	67,162	54,723
	Consumers Energy	\$42,000 par, 3.95%, due 7/15/47	48,621	35,306
	Consumers Energy	\$25,000 par, 4.625%, due 5/15/33	25,246	24,958
	Costco Companies	\$71,000 par, 1.75%, due 4/20/32	66,384	59,310
	Deere & Co	\$58,000 par, 5.38%, due 10/16/29	65,426	61,283
	Diageo Investment	\$54,000 par, 4.25%, due 5/11/42	54,457	49,226
	DTE Electric Co.	\$24,000 par, 4.05%, due 5/15/48	28,081	20,323
	Duke Energy Carolina	\$54,000 par, 2.45%, due 2/1/30	55,528	47,710
	Duke Energy FLA	\$54,000 par, 4.20%, due 7/15/48	52,791	46,667

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Duke Energy Progress	\$27,000 par, 4.38%, due 3/30/44	26,831	23,811
	Duke Energy Progress	\$32,000 par, 3.40%, due 4/1/32	30,916	28,924
	Duke Energy Carolina	\$75,000 par, 3.20%, due 8/15/49	76,484	54,420
	Emerson Elec Co	\$33,000 par, 6.00%, due 8/15/32	39,092	35,847
	Entergy LA LLC	\$60,000 par, 3.10%, due 6/15/41	62,026	45,286
	Entergy Louisiana	\$82,000 par, 4.00%, due 3/15/33	81,138	76,393
	Equinor ASA	\$57,000 par, 3.13%, due 4/6/30	61,625	53,523
	Equinor ASA	\$17,000 par, 3.63%, due 4/6/40	19,706	14,676
	ERP Operating LP	\$17,000 par, 4.50%, due 6/1/45	20,319	14,364
	ExxonMobil Corp.	\$42,000 par, 2.44%, due 8/16/29	43,129	38,204
	ExxonMobil Corp.	\$9,000 par, 4.110%, due 3/1/46	10,207	8,022
	ExxonMobil Corp.	\$60,000 par, 4.23%, due 3/19/40	71,096	55,681
	Florida Power & Light	\$27,000 par, 3.13%, due 12/1/25	26,159	26,244
	Florida Power & Light	\$65,000 par, 4.13%, due 2/1/42	63,887	58,497
	Florida Power & Light	\$33,000 par, 2.45%, due 2/3/32	29,911	28,337
	Ford Foundation	\$40,000 par, 2.42%, due 6/1/50	41,784	26,323

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	General Dynamics	\$62,000 par, 2.85%, due 6/1/41	51,175	47,532
	General Dynamics	\$33,000 par, 4.25%, due 4/1/50	40,324	30,608
	George Washington	\$54,000 par, 4.13%, due 9/15/48	52,532	49,517
	Goldman Sachs GP	\$60,000 par, 3.21%, due 4/22/42	61,133	45,946
	Goldman Sachs GP	\$10,000 par, 6.25%, due 2/1/41	12,033	11,153
	Goldman Sachs V-D	\$87,000 par, 3.102%, due 2/24/33	77,474	74,683
	Goldman Sachs V-Q	\$78,000 par, 4.22%, due 5/1/29	76,487	75,452
	Goldman Sachs V-Q	\$56,000 par, .855%, due 2/12/26	55,796	53,099
	Goldman Sachs V-Q	\$50,000 par, 4.41%, due 4/23/39	59,559	45,213
	Home Depot Inc	\$41,000 par, 3.30%, due 4/15/40	46,154	33,869
	Home Depot Inc	\$71,000 par, 3.50%, due 9/15/56	61,193	55,798
	Home Depot Inc	\$48,000 par, 2.70%, due 4/15/30	50,803	43,840
	Home Depot Inc	\$48,000 par, 4.25%, due 4/1/46	60,357	43,362
	Honeywell	\$26,000 par, 1.10%, due 3/1/27	24,969	23,585
	Intel Corp	\$76,000 par, 2.80%, due 8/12/41	59,056	56,913

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Intel Corp	\$19,000 par, 3.15%, due 5/11/27	19,631	18,260
	Intel Corp	\$54,000 par, 3.20%, due 8/12/61	55,629	37,152
	Intel Corp	\$22,000 par, 3.25%, due 11/15/49	21,987	16,356
	Intel Corp	\$57,000 par, 3.73%, due 12/8/47	51,559	46,296
	Johnson & Johnson	\$95,000 par, 3.55%, due 3/1/36	88,850	87,905
	Johnson & Johnson	\$34,000 par, 2.25%, due 9/1/50	30,638	22,491
	Johnson & Johnson	\$27,000 par, 3.40%, due 1/15/38	30,064	23,922
	JP Morgan Chase CH MTN	\$86,000 par, 3.96%, due 11/15/48	83,254	71,999
	JP Morgan Chase	\$31,000 par, 4.95%, due 6/1/45	34,868	29,636
	JP Morgan Chase V-A	\$48,000 par, 2.08%, due 4/22/26	47,085	45,977
	JP Morgan Chase V-Q	\$78,000 par, 3.88%, due 7/24/38	72,467	69,045
	JP Morgan Chase V-Q	\$80,000 par, 1.95%, due 2/4/32	77,377	65,032
	JP Morgan Chase V-Q	\$45,000 par, 3.33%, due 4/22/52	46,023	33,612
	JP Morgan Chase V-Q	\$63,000 par, 4.203%, due 7/23/29	62,324	61,218
	Kansas City Power & Light	\$57,000 par, 4.13%, due 4/1/49	56,689	46,818
	Kimberly-Clark Corp	\$28,000 par, 3.70%, due 6/1/43	25,455	22,381

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Kimberly-Clark Corp	\$27,000 par, 3.90%, due 5/4/47	25,514	22,854
	Lockheed Martin	\$28,000 par, 4.50%, due 5/15/36	33,586	27,702
	Lockheed Martin	\$16,000 par, 4.09%, due 9/15/52	18,916	14,214
	Lockheed Martin	\$48,000 par, 4.70%, due 5/15/46	61,631	46,953
	Lowes Companies Inc	\$19,000 par, 6.50%, due 3/15/29	22,977	20,624
	Marsh & McLennan	\$71,000 par, 4.75%, due 3/15/39	77,864	69,016
	Mastercard	\$55,000 par, 3.85%, due 3/26/50	62,116	47,971
	McLaren Health Care	\$62,000 par, 4.39%, due 5/15/48	60,749	53,564
	Medtronic Inc	\$66,000 par, 4.36%, due 3/15/35	69,926	64,409
	Medtronic Inc	\$63,000 par, 4.63%, due 3/15/45	61,037	61,216
	Merck & Co Inc	\$27,000 par, 1.45%, due 6/24/30	26,447	22,563
	Merck & Co Inc	\$53,000 par, 3.90%, due 3/7/39	61,801	48,181
	Merck & Co Inc	\$59,000 par, 2.15%, due 12/10/31	48,992	50,371
	Merck & Co Inc	\$30,000 par, 2.90%, due 12/10/61	19,877	20,052
	Merck & Co Inc	\$59,000 par, 4.15%, due 5/18/43	58,736	54,209
	MetLife Inc.	\$28,000 par, 3.60%, due 4/10/24	30,444	27,943
	MetLife Inc.	\$17,000 par, 4.05%, due 3/1/45	15,780	14,654

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	MetLife Inc.	\$81,000 par, 5.70%, due 6/15/35	92,184	87,064
	Microsoft Corp	\$111,000 par, 3.50%, due 2/12/35	105,076	105,159
	Microsoft Corp	\$58,000 par, 3.50%, due 2/12/35	59,924	38,706
	MidAmerican Energy	\$30,000 par, 3.65%, due 8/1/48	32,921	23,760
	Nat'l Rural Utilities	\$62,000 par, 4.02%, due 11/1/32	61,827	57,760
	Nike	\$29,000 par, 2.40%, due 3/27/25	30,764	28,199
	Nike	\$47,000 par, 2.85%, due 3/27/30	50,544	43,212
	Nike	\$32,000 par, 3.38%, due 3/27/50	37,447	26,135
	Novartis Cap Corp.	\$22,000 par, 4.00%, due 11/20/45	25,826	19,761
	Novartis Cap Corp.	\$56,000 par, 2.75%, due 8/14/50	51,946	40,490
	Nvidia Corp	\$52,000 par, 3.50%, due 4/1/40	40,923	45,074
	Ohio Power Co	\$54,000 par, 4.15%, due 4/1/48	52,681	45,005
	Oracle Corp	\$48,000 par, 3.90%, due 5/15/35	46,112	42,800
	Pacificorp	\$55,000 par, 4.10%, due 2/1/42	53,050	45,469
	Peco Energy Co.	\$26,000 par, 3.00%, due 9/15/49	25,240	18,482

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	PepsiCo, Inc.	\$49,000 par, 2.88%, due 10/15/49	46,777	35,962
	PepsiCo, Inc.	\$25,000 par, 2.75%, due 10/21/51	20,129	17,763
	PepsiCo, Inc.	\$59,000 par, 3.90%, due 7/18/32	56,255	57,713
	Pfizer Inc	\$65,000 par, 2.70%, due 5/28/50	62,278	45,258
	Pfizer Inc	\$71,000 par, 4.30%, due 6/15/43	70,240	65,149
	Pfizer Inc	\$62,000 par, 4.00%, due 12/15/36	55,894	58,516
	Philip Morris International	\$36,000 par, 2.10%, due 5/1/30	35,460	30,881
	Philip Morris International	\$11,000 par, 2.86%, due 5/1/24	11,816	10,898
	PNC Financial Services	\$69,000 par, 3.45%, due 4/23/29	69,390	65,328
	PNC Financial Services V-Q	\$49,000 par, 2.31%, due 4/23/32	46,731	40,983
	Principal Financial Group	\$45,000 par, 4.30%, due 11/15/46	42,344	38,047
	Proctor & Gamble	\$58,000 par, 3.55%, due 3/25/40	66,514	51,619
*	Prudential Financial	\$14,000 par, 3.70%, due 3/13/51	15,303	11,058
*	Prudential Financial	\$24,000 par, 5.75%, due 7/15/33	26,976	26,082
*	Prudential Financial	\$103,000 par, 3.00%, due 12/7/49	92,198	84,731
*	Prudential Financial	\$48,000 par, 3.94%, due 3/10/40	40,515	37,308

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Realty Income Corp	\$10,000 par, 3.88%, due 4/15/25	9,888	9,832
	Rio Tinto Financial USA	\$30,000 par, 4.75%, due 3/22/42	31,412	29,031
	Rio Tinto Financial USA	\$13,000 par, 7.13%, due 7/15/28	16,113	14,307
	Royal Bank Canada	\$78,000 par, 3.875%, due 5/4/32	75,541	73,603
	Shell International	\$40,000 par, 2.75%, due 4/6/30	42,380	36,537
	Shell International	\$88,000 par, 4.13%, due 5/11/35	87,579	83,802
	Shell International	\$42,000 par, 3.25%, due 4/6/50	44,499	31,552
	Shell International	\$63,000 par, 5.50%, due 3/25/40	71,418	67,040
	Simon Property Group	\$36,000 par, 3.25%, due 9/13/49	37,725	25,996
	Simon Property Group	\$50,000 par, 3.38%, due 12/1/27	49,115	47,624
	South Carolina E&G	\$58,000 par, 5.10%, due 6/1/65	75,286	54,595
	State Street Corp.	\$55,000 par, 3.03%, due 11/1/34	57,400	49,164
	State Street Corp.	\$63,000 par, 2.20%, due 3/3/31	57,922	52,435
	Statoil ASA	\$55,000 par, 3.95%, due 5/15/43	52,644	48,395
	Sumitomo Mitsui Financial	\$55,000 par, 3.20%, due 9/17/29	57,213	49,977
	Sumitomo Mitsui Financial	\$56,000 par, 3.54%, due 1/17/28	52,983	53,336

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Target Corp.	\$28,000 par, 3.38%, due 4/15/29	28,321	26,939
	Toronto Dominion	\$83,000 par, 3.20%, due 3/10/32	77,051	73,521
	Total Capital Intl	\$43,000 par, 2.83%, due 1/10/30	45,644	39,488
	Total Capital Intl	\$40,000 par, 3.13%, due 5/29/50	37,684	29,322
	Total Capital Intl	\$65,000 par, 3.46%, due 7/12/49	70,968	51,300
	Toyota Motor Corp.	\$65,000 par, 2.76%, due 7/2/29	67,393	60,995
	Toyota Motor Credit	\$53,000 par, 3.40%, due 4/14/25	52,192	52,019
	Travelers Cos Inc	\$30,000 par, 4.05%, due 3/7/48	28,744	26,044
	Travelers Cos Inc	\$53,000 par, 3.05%, due 6/8/51	40,908	38,930
	United Parcel Service	\$36,000 par, 5.20%, due 4/1/40	45,876	37,403
	United Parcel Service	\$29,000 par, 5.30%, due 4/1/50	42,165	30,888
	United Parcel Service	\$34,000 par, 3.05%, due 11/15/27	32,237	32,553
	UnitedHealth Group	\$70,000 par, 3.50%, due 8/15/39	68,253	59,483
	UnitedHealth Group	\$44,000 par, 3.88%, due 8/15/59	42,605	35,820
	UnitedHealth Group	\$60,000 par, 4.25%, due 6/15/48	59,606	53,605
	UnitedHealth Group	\$97,000 par, 2.90%, due 5/15/50	80,829	67,875
	UnitedHealth Group	\$57,000 par, 4.63%, due 7/15/35	60,480	57,282

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	US Bancorp	\$79,000 par, 2.491%, due 11/3/36	71,141	61,267
	Virginia Electric & Power	\$13,000 par, 3.80%, due 9/15/47	14,182	10,364
	Virginia Electric & Power	\$35,000 par, 3.80%, due 4/1/28	30,952	29,397
	Virginia Electric & Power	\$52,000 par, 4.45%, due 2/15/44	51,982	46,354
	Virginia Electric & Power	\$35,000 par, 2.30%, due 11/15/31	34,547	33,942
	Visa, Inc.	\$31,000 par, 2.00%, due 8/15/50	21,268	19,143
	Visa, Inc.	\$36,000 par, 2.70%, due 4/15/40	30,325	27,775
	Visa, Inc.	\$74,000 par, 4.15%, due 12/14/35	83,777	72,534
	Visa, Inc.	\$33,000 par, 4.30%, due 12/14/45	41,031	30,745
	Walt Disney Co	\$51,000 par, 3.50%, due 5/13/40	45,754	42,921
	Walt Disney Co	\$40,000 par, 4.70%, due 3/23/50	52,889	38,844
	Walt Disney Co	\$35,000 par, 6.65%, due 11/15/37	51,764	41,108
	Walt Disney Co	\$42,000 par, 2.95%, due 6/15/27	39,542	40,299
	Walt Disney Co	\$23,000 par, 3.80%, due 5/13/60	26,890	18,717
	Walt Disney Co	\$66,000 par, 2.75%, due 9/1/49	63,654	45,250
	Wells Fargo & Co	\$61,000 par, 3.00%, due 10/23/26	56,253	57,912
	Wells Fargo & Co	\$24,000 par, 4.75%, due 12/7/46	23,646	21,137

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)

December 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Corporate and Foreign Bonds			
	(continued)			
	Wells Fargo & Co	\$67,000 par, 3.07%, due 4/30/41	58,195	50,690
	Wells Fargo & Co	\$49,000 par, 4.48%, due 4/4/31	56,893	47,336
	Westpac Banking Corp	\$21,000 par, 4.42%, due 7/24/39	22,667	18,315
	Wisconsin Elect Power	\$53,000 par, 4.30%, due 10/15/48	52,716	46,051
	Yale University	\$42,000 par, 2.40%, due 4/15/50	44,031	27,446
	Total Corporate and Foreign Bonds		11,514,742	10,094,145
	Total investments		<u>\$ 13,005,835</u>	<u>\$ 12,069,430</u>

* Indicates party-in-interest to the Plan.

Plan Sponsor: WICOR Americas, Inc.
06-1095018 / 001

Attachment to Schedule SB, Line 32

Type of Base	Present Value of Remaining Installments	Valuation Date Established	Years Remaining	Amortization Installment
Shortfall Amortization	\$ 1,704,575	1/1/2023	15	\$ 156,106
				0
				0
				0
				0
TOTAL	\$ 1,704,575			\$ 156,106