

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) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan WEIR FLOWAY, INC. PENSION PLAN DBPP
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 01/17/1992
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) TRILLIUM PUMPS USA, INC. 945 BUNKER HILL ROAD SUITE 250 HOUSTON, TX 77024
2b	Employer Identification Number (EIN) 77-0298303
2c	Plan Sponsor's telephone number 559-442-4000
2d	Business code (see instructions) 333200

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.	10/14/2024	SUSAN BURTON
	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 77-0298303	
TRILLIUM FLOW TECHNOLOGIES RETIREMENT PLANS COMMITTEE		3c Administrator's telephone number 559-442-4000	
945 BUNKER HILL ROAD SUITE 250 HOUSTON, TX 77024			
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4d PN	
c Plan Name			
5 Total number of participants at the beginning of the plan year		5	207
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	25
a(2) Total number of active participants at the end of the plan year		6a(2)	22
b Retired or separated participants receiving benefits.....		6b	65
c Other retired or separated participants entitled to future benefits.....		6c	24
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	111
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....		6e	15
f Total. Add lines 6d and 6e		6f	126
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)		6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information) – Number Attached <u>0</u>	
(4) ☐ DCG (Individual Plan Information) – Number Attached _____		(4) ☒ C (Service Provider Information)	
(5) ☐ MEP (Multiple-Employer Retirement Plan 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 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 WEIR FLOWAY, INC. PENSION PLAN DBPP	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRILLIUM PUMPS USA, INC.	D Employer Identification Number (EIN) 77-0298303
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	13382300	
b	Actuarial value	2b	13382300	
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	137	12885548	12885548
b	For terminated vested participants	45	1773549	1773549
c	For active participants	25	1914630	1923524
d	Total	207	16573727	16582621
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	5.14 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	260000	
c	Target normal cost	6c	260000	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary DANIEL ETEL Type or print name of actuary GALLAGHER BENEFIT SERVICES INC. Firm name 3600 AMERICAN BLVD WEST SUITE 500 BLOOMINGTON, MN 55431 Address of the firm	10/01/2024 Date 23-09036 Most recent enrollment number 651-788-2909 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	126554
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	126554
10 Interest on line 9 using prior year's actual return of <u>-17.78</u> %	0	-22501
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>5.29</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		
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	104053

Part III Funding Percentages		
14 Funding target attainment percentage	14	80.07 %
15 Adjusted funding target attainment percentage	15	80.07 %
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	109.98 %
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
09/10/2024	499474	0			
			Totals ►	18(b)	499474
				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	458879
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

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 0
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	260000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3304374	302617	
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	562617	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		104053	104053
36 Additional cash requirement (line 34 minus line 35).....	36	458564	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	458879	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	315	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	315	
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
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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 WEIR FLOWAY, INC. PENSION PLAN DBPP	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 TRILLIUM PUMPS USA, INC.	D Employer Identification Number (EIN) 77-0298303

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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(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)

AON CONSULTING

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 16 50	NONE	121165	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GALLAGHER BENEFIT SERVICES, INC.

52-2200060

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	26500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 26 28 50 51 62	NONE	20473	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

BAKER TILLY US, LLP

39-0859910

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	16274	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	BAKER TILLY US, LLP	b EIN:	39-0859910
c Position:	AUDITOR		
d Address:	17 COWBOYS WAY SUITE 800 FRISCO, TX 75034	e Telephone:	972-748-0300

Explanation: BAKER TILLY US, LLP COMPLETED A STRATEGIC INVESTMENT ON JUNE 3, 2024, AND AS A RESULT HAS APPLIED FOR AND OBTAINED A NEW EIN. THERE HAS BEEN NO CHANGE IN AUDIT FIRM.

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 <u>WEIR FLOWAY, INC. PENSION PLAN DBPP</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>TRILLIUM PUMPS USA, INC.</u>	D Employer Identification Number (EIN) <u>77-0298303</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EB TEMPORARY INVESTMENT FUND</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-023</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>320572</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTERNATIONAL EQUITY MULTI-STRATEGY</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-102</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EB US INVEST. GRADE CORP LONG FUND</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-220</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EB DV STOCK INDEX FUND</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>DB SL INTERNATIONAL STOCK INDEX FD</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-034</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BNY MELLON LONG DURATION</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-138</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BNY MELLON MID CAP CORE FUND</u>		
b Name of sponsor of entity listed in (a): <u>MELLON BANK, N.A.</u>		
c EIN-PN <u>25-6078093-025</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: US SM CAP OPPORTUNISTIC VALUE FUND		
b Name of sponsor of entity listed in (a): MELLON BANK, N.A.		
c EIN-PN 25-6078093-303	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP EQUITY FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1060710

a Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL REAL ESTATE FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 578260

a Name of MTIA, CCT, PSA, or 103-12 IE: HIGH YIELD PLUS FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 282397

a Name of MTIA, CCT, PSA, or 103-12 IE: 20+ YEAR U.S. TREASURY STRIPS FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-036	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 912010

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE REAL ESTATE FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-037	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LONG CREDIT BOND FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-040	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2818627

a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-ASSET CREDIT FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-041	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: US LONG GOVERNMENT BOND INDEX FUND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-042	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42638

a Name of MTIA, CCT, PSA, or 103-12 IE: US INTERMEDIATE GOVERNMENT BOND		
b Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
c EIN-PN 37-6543784-043	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 129767

a Name of MTIA, CCT, PSA, or 103-12 IE: **NON-US EQUITY INDEX FUND**

b Name of sponsor of entity listed in (a): **AON TRUST COMPANY LLC**

c EIN-PN 37-6543784-044	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 723908
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a Name of MTIA, CCT, PSA, or 103-12 IE: **SMALL CAP EQUITY INDEX FUND**

b Name of sponsor of entity listed in (a): **AON TRUST COMPANY LLC**

c EIN-PN 37-6543784-045	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 186136
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a Name of MTIA, CCT, PSA, or 103-12 IE: **AON INTERMEDIATE CREDIT BOND FUND**

b Name of sponsor of entity listed in (a): **AON TRUST COMPANY LLC**

c EIN-PN 37-6543784-038	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 118660
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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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
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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 WEIR FLOWAY, INC. PENSION PLAN DBPP	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 TRILLIUM PUMPS USA, INC.		
D Employer Identification Number (EIN) 77-0298303		

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)	0	499474
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	586904	4003
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	12795396	7173685
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(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	13382300	7677162
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	13382300	7677162

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)	499474	
(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)		499474
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(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)		519181
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1018655

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6539307	
(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)		6539307
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)	16274	
(5) Investment advisory and investment management fees	2i(5)	56250	
(6) Bank or trust company trustee/custodial fees	2i(6)	20473	
(7) Actuarial fees	2i(7)	74104	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	17385	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		184486
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6723793

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-5705138
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: **BAKER TILLY US, LLP**

(2) EIN: **30-1413443**

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 513809.

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 WEIR FLOWAY, INC. PENSION PLAN DBPP	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 TRILLIUM PUMPS USA, INC.	D Employer Identification Number (EIN) 77-0298303	

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): 13-5160382		
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	79

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 _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)

14c

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

a Enter the number of employers who withdrew during the preceding plan year

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16b

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) 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 _____.

Weir Floway, Inc. Pension Plan

Financial Statements and
Supplementary Information

December 31, 2023 and 2022

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Independent Auditors' Report

To the Plan Administrator of
Weir Floway, Inc. Pension Plan

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

We have performed audits of the financial statements of Weir Floway, Inc. Pension Plan (the 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 statement of accumulated plan benefits as of December 31, 2022, and the related statement of changes in accumulated plan benefits for the year 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 Weir Floway, Inc. Pension Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying financial statements, 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 accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Weir Floway, Inc. 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 Weir Floway, Inc. Pension Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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 Weir Floway, Inc. 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 Weir Floway, Inc. 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 Matter — Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year), and Schedule H, Line 4(j) - Schedule of Reportable Transactions as of or 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Baker Tilly US, LLP

Frisco, Texas
October 9, 2024

Weir Floway, Inc. Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022

	2023	2022
Assets		
Investments		
Investments at fair value	\$ 7,173,685	\$ 12,795,396
Receivables		
Employer contributions	499,474	-
Interest and dividend income	4,003	954
Amounts due from brokers for securities sold	-	585,950
Total receivables	503,477	586,904
Total assets	7,677,162	13,382,300
Liabilities		
Payables		
Accrued expenses	183,226	-
Total liabilities	183,226	-
Net assets available for benefits	\$ 7,493,936	\$ 13,382,300

See notes to financial statements

Weir Floway, Inc. Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2023 and 2022

	2023	2022
Additions		
Investment income (loss)		
Interest and dividends	\$ 42,264	\$ (98)
Net appreciation (depreciation) in fair value of investments	476,917	(3,122,674)
Contributions		
Employer contributions	499,474	-
Total additions	1,018,655	(3,122,772)
Deductions		
Benefits paid to participants	6,539,307	1,724,486
Administrative expenses	367,712	394,545
Total deductions	6,907,019	2,119,031
Net decrease	(5,888,364)	(5,241,803)
Net assets available for benefits		
Beginning of year	13,382,300	18,624,103
End of year	\$ 7,493,936	\$ 13,382,300

See notes to financial statements

Weir Floway, Inc. Pension Plan

Statement of Accumulated Plan Benefits

December 31, 2022

Actuarial present value of accumulated plan benefits

Vested benefits

Participants and beneficiaries currently receiving payments	\$ 11,706,247
Other participants	3,729,578

Total vested benefits	15,435,825
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Nonvested benefits	8,627
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Total actuarial present value of accumulated plan benefits	\$ 15,444,452
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See notes to financial statements

Weir Floway, Inc. Pension Plan

Statement of Changes in Accumulated Plan Benefits

Year Ended December 31, 2022

Actuarial present value of accumulated plan benefits at beginning of year	\$ 17,242,095
Decrease during the year attributable to:	
Change in actuarial assumptions	(1,299,627)
Experience gains	398,751
Increase for interest due to decrease in discount period	827,719
Benefits paid	(1,724,486)
Net decrease	(1,797,643)
Actuarial present value of accumulated plan benefits at end of year	\$ 15,444,452

See notes to financial statements

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

1. Description of Plan

The following description of the Weir Floway, Inc. Pension Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit plan established effective January 17, 1992, as restated January 1, 2014. The Plan covers all employees of Trillium Pumps USA, Inc. and FR Flow Control Valves US Bidco, Inc. (formerly Weir Floway, Inc. and Weir Valves & Controls, respectively), (collectively referred to as the Company or Employer). The accrual of future service benefits for all participants was frozen on December 31, 2002. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Trillium Technologies Retirement Plans Committee (the Committee) is responsible for oversight of the Plan. The Plan's Committee has appointed outside consultants to assist with the appropriateness of the Plan's investment offerings and monitor investment performance.

On September 29, 2020, the Committee approved a resolution to change the Plan's name to Trillium Flow Technologies Pension Plan, but a formal amendment has not been executed.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. The minimum funding requirements of ERISA were not met in 2023. The Plan will make quarterly contributions in the subsequent period to cover the funding shortfall. The minimum funding requirement of ERISA were not met in 2022. Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Pension Benefits

Employees of Trillium Pumps USA, Inc. and nonunion Massachusetts employees of FR Flow Control Valves US Bidco, Inc. with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) based on a percentage of final average compensation up to the time the Plan was frozen.

Union and North Carolina nonunion hourly employees of FR Flow Control Valves US Bidco, Inc. with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) based on years of credited service multiplied by a specified dollar amount.

The Plan permits early retirement upon attainment of age 55 and the completion of certain vesting service requirements. Employees may elect to receive their pension benefits in the form of a single annuity, joint and survivor annuity or lump sum payment. If employees terminate before completing five years of service, they forfeit the right to receive the portion of the accumulated plan benefits attributable to the Company's contributions.

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

Death and Disability Benefits

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefit is paid to the employee's beneficiary. The surviving spouses of vested participants who die before retirement are entitled to 50% of the benefit that would have been payable if the participant had retired and elected the 50% joint and survivor annuity option. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

Active employees at Trillium Pumps USA, Inc., who become totally disabled and have completed certain vesting service requirements are eligible to receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled.

Active employees of FR Flow Control Valves US Bidco, Inc. who become totally disabled and have completed certain vesting service requirements may receive an unreduced accrued benefit immediately.

2. Summary of Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

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

Payment of Benefits

Benefits payments to participants are recorded upon distribution.

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

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 by the Plan are recorded as deductions in the Statements of Changes in Net Assets Available for Benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments in the Statements of Changes in Net Assets Available for Benefits.

Recent Accounting Standards

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management adopted mandatory provisions effective for the year ended December 31, 2023, and continues to evaluate the impact of the adoption and implementation of this legislation on the Plan. The application of SECURE 2.0 Act did not have a material effect on the Plan's financial statements.

Subsequent Events

Subsequent events were evaluated through October 9, 2024, the date the financial statements were available to be issued.

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits under the Plan for employees of Trillium Pumps USA, Inc., and nonunion Massachusetts employees of FR Flow Control Valves US Bidco, Inc. are based on years of credited service and a percentage of compensation. Benefits under the Plan for union and North Carolina nonunion hourly employees of FR Flow Control Valves US Bidco, Inc. are based on years of credited service multiplied by a specified dollar amount. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances, such as retirement, death, disability and termination of employment, are included, to the extent they are attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2023. Had the valuation been performed as of December 31, 2022, there would be no material differences. The significant actuarial assumptions used in the valuation were:

Assumptions	December 31, 2022
Interest rate	At 6.25% from 5.05% in prior period
Retirement age	Age 65
Mortality (healthy)	IRS 2023 Static Mortality Table for annuitants and non-annuitants under IRS Notice 2022-22
Mortality (disabled)	Revenue Ruling 96-7 Mortality Table for Disability

The change in actuarial assumptions included on the Statement of Changes in Accumulated Plan Benefits for the year ended December 31, 2022, results from a change in the interest rate utilized in the valuation.

The foregoing 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.

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under authoritative guidance are described as follows:

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

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Common collective trusts and commingled funds: Consisting of common-collective trusts, valued at the net asset value (NAV) of units of a bank collective trust. The NAV, as provided by the issuer, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common-collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

Assets at Fair Value as of December 31, 2023	Level 1		Level 2		Level 3		Total
Total investments in the fair value hierarchy	\$	-	\$	-	\$	-	\$ -
Investments measured at net asset value (a)							7,173,685
Total investments at fair value	\$	-	\$	-	\$	-	\$ 7,173,685

Assets at Fair Value as of December 31, 2022	Level 1		Level 2		Level 3		Total
Total investments in the fair value hierarchy	\$	-	\$	-	\$	-	\$ -
Investments measured at net asset value (a)							12,795,396
Total investments at fair value	\$	-	\$	-	\$	-	\$ 12,795,396

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) 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 line items presented in the Statements of Net Assets Available for Benefits.

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

Fair Value of Investments That Calculate Net Asset Value

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2023 and 2022. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Bond Funds (b)	\$ 3,392,089	\$ -	Daily	T-2
Blend Funds (a)	1,970,754	-	Daily	T-2
Real Estate Funds (c)	5,782,600	-	Daily	T-2
Government Fund (b)	912,010	-	Daily	T-0
Stable Value Fund (d)	\$ 320,572	\$ -	Daily	T-2

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Bond Funds (b)	\$ 7,161,663	\$ -	Daily	T-2
Blend Funds (a)	3,500,840	-	Daily	T-2
Real Estate Funds (c)	1,558,110	-	Quarterly	T-2
Government Fund (b)	205,784	-	Daily	T-0
Stable Value Fund (d)	\$ 368,999	\$ -	Daily	T-2
	-	-	-	-

(a) Blended funds - The strategies include U.S. and international equity, event driven, value driven and long-term capital growth.

(b) Bonds and government funds- The strategies include U.S. and foreign government bonds and corporate bonds to receive steady returns over as specified period of time.

(c) Real estate funds - These strategies include capital appreciation through investments in various real estate investments.

(d) Stable value fund - These strategies include stable cash positions over an extended term.

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

5. Concentrations

As of December 31, 2023 and 2022, the Plan had investments of \$5,515,255 and \$11,183,981, respectively, that were concentrated in four different investments.

6. Information Certified by Trustee

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2023 and 2022. Accordingly, Bank of New York Mellon/BNY Mellon, N.A., the Trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2023 and 2022, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2023, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2023 and the information reported in the supplemental Schedule H, Line 4(j) - Schedule of Reportable Transactions for the year ended December 31, 2023.

7. Related-Party and Party in Interest Transactions

The Plan's investments are administered under a contract with Bank of New York Mellon/BNY Mellon, N.A., the Trustee of the Plan. Contributions are held and managed by Bank of New York Mellon/BNY Mellon, N.A., who invests cash received, interest and dividend income and makes distributions to participants. These transactions are party in interest transactions under ERISA.

As described in Note 2, the Plan paid certain expenses related to plan operations and investment activity to various service providers. Additionally, certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. These transactions are party in interest transactions under ERISA.

8. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

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

9. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 26, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

10. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, concentration and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

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

11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022, to Form 5500:

	2023	2022
Net assets available for benefits per the financial statements	\$ 7,493,936	\$ 13,382,300
Add accrued expenses	183,226	-
Net assets available for benefits per Form 5500	\$ 7,677,162	\$ 13,382,300

The following reconciles the decrease in net assets per the financial statements for the years ended December 31, 2023 and 2022, to Form 5500:

Decrease in net assets per the financial statements	\$ 5,888,364
Less accrued expenses for current year end	(183,226)
Decrease in net assets per Form 5500	\$ 5,705,138

Weir Floway, Inc. Pension Plan

Notes to Financial Statements

December 31, 2023 and 2022

12. Lump Sum Window

Effective September 19, 2023, the Plan was amended to include a limited lump sum distribution option for window eligible individuals to certain participants. To be eligible, a participant must (1) have terminated employment prior to December 31, 2022, (2) not be employed during the period January 1, 2023, to November 1, 2023, (3) vested to any extent, and (4) is living on November 1, 2023. The participants were allowed to elect the limited lump sum distribution during the period beginning on September 18, 2023 and ending on October 19, 2023.

The Plan completed the lump-sum window in November 2023 totaling approximately \$5 million to eligible participants. This amount is included in the Benefits Paid to Participants in the Statement of Changes in Net Assets Available for Benefits - modified cash basis.

Weir Floway, Inc. Pension Plan

EIN#: 77-0298303 PLAN#: 002

Schedule SB, line 26

Schedule of Active Participant Data

	Years of Credited Service										
Age	0-1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25	-	-	-	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-	-	-	-
30-34	-	-	-	-	-	-	-	-	-	-	-
35-39	-	-	-	-	-	-	-	-	-	-	-
40-44	-	2	-	-	-	-	-	-	-	-	2
45-49	-	1	-	2	-	-	-	-	-	-	3
50-54	-	-	-	1	-	-	-	-	-	-	1
55-59	-	-	1	2	1	5	-	-	-	-	9
60-64	-	-	1	2	1	3	1	-	-	-	8
65+	-	-	-	-	-	1	-	1	-	-	2
Total	-	3	2	7	2	9	1	1	-	-	25

Weir Floway, Inc. Pension Plan

EIN#: 77-0298303 PLAN#: 002

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Assumptions

Funding Interest Rates

	Adjusted Segment Rates (reflecting American Rescue Plan Act funding relief)
Segment 1	4.75%
Segment 2	5.00%
Segment 3	5.74%
	Unadjusted Segment Rates – January 2023
Segment 1	2.13%
Segment 2	3.62%
Segment 3	3.93%

Retirement Age

Actives	Age	Rate
	60-61	0.0%
	62-69	20.0%
	70+	100.0%

Terminated Vested Participants: Age 65

Mortality

Healthy: 2023 static mortality table for annuitants and non-annuitants
per section 1.430(h)(3)-1(a)(3) and IRS Notice 2022-22
Disabled: Revenue Ruling 96-7 mortality table

Withdrawal Rates

Age	Male	Female
<20	7.9384%	7.9384%
25	7.7242%	7.9384%
30	7.2219%	7.7242%
35	6.2764%	7.2219%
40	5.1504%	6.2764%
45	3.9753%	5.1504%
50	2.5627%	3.9753%
55	0.9394%	2.5627%
60	0.0901%	0.9394%
63+	0.0000%	0.3024%

Weir Floway, Inc. Pension Plan

EIN#: 77-0298303

PLAN#: 002

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

<u>Disability Rates</u>	<u>Age</u>	<u>Rate</u>
	20	0.0790%
	25	0.1010%
	30	0.1135%
	35	0.1315%
	40	0.1685%
	45	0.2285%
	50	0.3710%
	55	0.7750%
	60	1.3395%
	64+	2.5530%
<u>Decrement Timing</u>	Middle of year decrements, with 100% retirement occurring at beginning of year	
<u>Optional Form Election</u>	Lump Sum: 50%	
<u>Percentage</u>	Single Life Annuity: 50%	
<u>Percent Married</u>	Males: 90%	
	Females: 60%	
<u>Age Difference</u>	Husbands are assumed to be 3 years older than their wives	
<u>Benefit Limits</u>	Projected benefits are limited by the current IRC section 415 maximum benefit of \$265,000.	
<u>Market Value of Assets</u>	Fair Value of Assets	
<u>Administrative Expenses</u>	\$260,000	
<u>Actuarial Cost Method</u>	Standard Unit Credit Cost Method	
<u>Valuation Date</u>	January 1, 2023	
<u>Census Data</u>	January 1, 2023	

Weir Floway, Inc. Pension Plan

Schedule H, Line 4(j) - Schedule of Reportable Transactions

EIN: 77-0298303 Plan Number: 002

Year Ended December 31, 2023

	(a) Identity of Party	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expenses	(g) Cost	(h) Current Value	(i) Net Gain/ (Loss)
Single Transactions									
*	BNY Mellon, N.A.	BNY Mellon Cash Reserve Fund	\$ 1,350,202	\$ -	\$ -	\$ -	\$ -	\$ 1,350,202	\$ -
*	BNY Mellon, N.A.	BNY Mellon Cash Reserve Fund	-	1,350,202	-	-	1,350,202	1,350,202	-
*	BNY Mellon, N.A.	EB Temporary Investment Fund	5,499,999	-	-	-	-	5,499,999	-
*	BNY Mellon, N.A.	EB Temporary Investment Fund	1,350,202	-	-	-	-	1,350,202	-
*	BNY Mellon, N.A.	EB Temporary Investment Fund	-	5,094,453	-	-	5,094,453	5,094,453	-
*	BNY Mellon, N.A.	EB Temporary Investment Fund	-	1,550,000	-	-	1,550,000	1,550,000	-
	Aon Trust Company LLC	Aon Large Cap Equity Index	-	1,200,000	-	-	1,101,531	1,200,000	98,469
	Aon Trust Company LLC	Aon Core Real Estate	-	1,350,202	-	-	1,237,834	1,350,202	112,368
	Aon Trust Company LLC	Aon Long Credit Bond	-	3,300,000	-	-	4,304,113	3,300,000	(1,004,113)
Total Single Transactions			\$ 8,200,403	\$ 13,844,857	\$ -	\$ -	\$ 14,638,133	\$ 22,045,260	\$ (793,276)

Weir Floway, Inc. Pension Plan

Schedule H, Line 4(j) - Schedule of Reportable Transactions

EIN: 77-0298303 Plan Number: 002

Year Ended December 31, 2023

	(a) Identity of Party	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expenses	(g) Cost	(h) Current Value	(i) Net Gain/ (Loss)
Series									
Transactions									
*	BNY Mellon, N.A.	BNY Mellon Cash Reserve Fund	\$ 1,936,152	\$ -	\$ -	\$ -	\$ -	\$ 1,936,152	\$ -
*	BNY Mellon, N.A.	BNY Mellon Cash Reserve Fund	-	1,936,152	-	-	1,936,152	1,936,152	-
*	BNY Mellon, N.A.	EB Temporary Investment Fund	8,235,080	-	-	-	-	8,235,080	-
*	BNY Mellon, N.A.	EB Temporary Investment Fund	-	8,283,507	-	-	8,283,507	8,283,507	-
	Aon Trust Company LLC	Aon Large Cap Equity Index	-	1,540,000	-	-	1,401,586	1,540,000	138,414
	Aon Trust Company LLC	Aon Large Cap Equity Index	450,000	-	-	-	-	450,000	-
	Aon Trust Company LLC	Aon Long Credit Bond	-	3,800,000	-	-	4,907,883	3,800,000	(1,107,883)
	Aon Trust Company LLC	Aon Long Credit Bond	50,000	-	-	-	-	50,000	-
	Aon Trust Company LLC	Aon Non-U.S. Equity Fund	-	960,000	-	-	1,073,850	960,000	(113,850)
	Aon Trust Company LLC	Aon Non-U.S. Equity Fund	300,000	-	-	-	-	300,000	-
Total Series Transactions			\$ 10,971,232	\$ 16,519,659	\$ -	\$ -	\$ 17,602,978	\$ 27,490,891	\$ (1,083,319)

*A party in interest as defined by ERISA.

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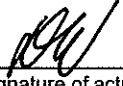
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

▶ **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 WEIR FLOWAY, INC. PENSION PLAN DBPP	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRILLIUM PUMPS USA, INC.	D Employer Identification Number (EIN) 77-0298303
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	13,382,300
b Actuarial value.....		2b	13,382,300
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.....	137	12,885,548	12,885,548
b For terminated vested participants.....	45	1,773,549	1,773,549
c For active participants.....	25	1,914,630	1,923,524
d Total.....	207	16,573,727	16,582,621
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	5.14%
6 Target normal cost			
a Present value of current plan year accruals.....		6a	0
b Expected plan-related expenses.....		6b	260,000
c Target normal cost.....		6c	260,000

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	Daniel Ettel 	10/1/2024 10/01/2024
Signature of actuary		Date
Daniel Ettel		2309036
Type or print name of actuary		Most recent enrollment number
Gallagher Benefit Services Inc.		651-788-2909
Firm name		Telephone number (including area code)
3600 American Blvd West Suite 500 Bloomington MN 55431 Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.
Schedule SB (Form 5500) 2023 v. 230728

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	126,554
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	126,554
10	Interest on line 9 using prior year's actual return of <u>-17.78</u> %	0	-22,501
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>5.29</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		
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	104,053

Part III Funding Percentages			
14	Funding target attainment percentage	14	80.07 %
15	Adjusted funding target attainment percentage	15	80.07 %
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	109.98 %
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
09/10/2024	499,474	0			
Totals ►			18(b)	499,474	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 458,879
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 0
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	260,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3,304,374	302,617	
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	562,617	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		104,053	104,053
36 Additional cash requirement (line 34 minus line 35)	36	458,564	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	458,879	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	315	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	315	
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
--

Weir Floway, Inc. Pension Plan

EIN#: 77-0298303

PLAN#: 002

Schedule SB, line 22

Description of Weighted Average Retirement Age

Retirement Age:

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) x (b) x(c)
60	0.00%	1.0000	0.00
61	0.00%	1.0000	0.00
62	20.00%	1.0000	12.40
63	20.00%	0.8000	10.08
64	20.00%	0.6400	8.19
65	20.00%	0.5120	6.66
66	20.00%	0.4096	5.41
67	20.00%	0.3277	4.39
68	20.00%	0.2621	3.57
69	20.00%	0.2097	2.89
70	100.00%	0.1678	11.74
Weighted Average Retirement Age			65.33

Weir Floway, Inc. Pension Plan

EIN#: 77-0298303 PLAN#: 002

Schedule SB, Part V – Summary of Plan Provisions

For Participants who were members of the Weir Floway, Inc. Pension Plan in 2013:

<u>Effective Date</u>	January 17, 1992. Amended October 1, 2015.
<u>Plan Year</u>	January 1 to December 31.
<u>Eligibility</u>	The first of the month coincident with or next following the one-year anniversary with the company provided the employee has worked 1,000 hours during that 12-month period. The plan is frozen effective December 31, 2002 and therefore not open to new participants.
<u>Eligibility Service</u>	Each hour of service worked plus vacations, holidays, sick days, layoff, jury duty and military duty.
<u>Vesting Service</u>	Full years and months from date of employment with the company (or any participating company under the Pullman Company Retirement Plan) to termination date.
<u>Credited Service</u>	Full and partial years of service in order to determine the accrued benefit. Participants are credited with their years of service under The Pullman Plan. Credited service will no longer be accrued effective December 31, 2002 due to the plan freeze.
<u>Normal Retirement Date</u>	First of month coincident with or next following the attainment of age 65.
<u>Normal Retirement Benefit</u>	Accrued benefit as of the participant's normal retirement date.
<u>Late Retirement Benefit</u>	A participant may continue in the employment after his normal retirement date. In such event, he will receive at actual retirement a benefit based on service and compensation as of actual retirement date.
<u>Early Retirement Benefit</u>	Upon the completion of five years of vesting service and the attainment of age 55, a participant may elect to retire and may receive an immediate benefit equal to the normal retirement benefit based on service at early retirement and appropriately reduced for early retirement.
<u>Compensation</u>	Total compensation, including overtime, shift premiums, commissions, bonuses and pre-tax contributions to company-sponsored plans up to the IRC compensation limit, but not including reimbursement or other expense allowances. Compensation after December 31, 2002 is not considered in the computation of plan benefits.

Weir Floway, Inc. Pension Plan

EIN#: 77-0298303

PLAN#: 002

Schedule SB, Part V – Summary of Plan Provisions

Final Average Compensation Average of the highest five consecutive full calendar years out of the 10 most recent full calendar years. Compensation for the year of termination will be included as if it were for a full calendar year only if it produces a higher final average compensation.

Covered Compensation The average of the Social Security wage base for the 35-year period ending with the year an individual attains Social Security retirement age.

Accrued Benefit The sum of (a) 1% of final average compensation up to covered compensation and (b) 1.35% of final average compensation in excess of covered compensation, multiplied by years of credited service (to a maximum of 40 years) as of the given date. The accrued benefit is payable as a life annuity as of the participant's normal retirement date.

Minimum Accrued Benefit A participant's accrued benefit shall not be less than the accrued benefit under The Pullman Plan immediately prior to the effective date.

Disability Benefit Eligibility Total disability as determined by the committee following completion of 10 years of vesting service.

Benefit Years of credited service continue to accrue to early or normal retirement date and final average compensation is calculated as if salary at time of disablement remained level to benefit commencement.

Death Benefit Eligibility Spouses of vested participants who die before retirement.

Benefit 50% of the benefit that would have been payable if the participant had retired and elected the 50% joint and survivor annuity option. Retirement date is assumed to be the later of early retirement date or date of death.

Severance Benefit Eligibility Upon the termination of employment after five or more years of vesting service a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Service	Vested Percent
Fewer than 5	0%
5 or more	100%

In the event that a participant has met the service requirements for early retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefit.

Normal Form of Payment Annuity paid in monthly installments for life.

Optional Forms of Payment All optional forms of payment are actuarially equivalent to the normal form of payment. If a married participant does not elect the normal form of payment or does not elect one of the optional methods of settlement

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Schedule SB, Part V – Summary of Plan Provisions

described below, then the participant's retirement benefit shall automatically be paid under option (1) below. The options are:

1. A reduced benefit to be paid during the participant's lifetime with 50% of the reduced benefit to be continued to his spouse for her lifetime after his death.
2. A reduced benefit to be paid during the participant's lifetime with 66 2/3% or 75% of the reduced benefit to be continued to his spouse for her lifetime after his death.
3. A reduced benefit to be paid during the participant's lifetime with 100% of the reduced benefit to be continued to his spouse for her lifetime after his death.
4. A reduced benefit to be paid for 120 months certain and thereafter for life.
5. Level income option.
6. A single lump sum payment (effective May 1, 2015).

All optional forms of payment are actuarially equivalent to the normal form of payment. Other options are available.

Additional Information

The above description is a summary only; for additional details, reference should be made to the formal Plan document.

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Schedule SB, Part V – Summary of Plan Provisions

For Participants Who Were Members of the Weir Valves & Controls Plan A in 2013:

<u>Effective Date</u>	January 1, 1963; amended and restated effective October 1, 1997; amended effective October 1, 2005; amended and restated effective October 1, 2008.
<u>Plan Year</u>	October 1 to September 30.
<u>Coverage</u>	The plan covers all employees who were hired prior to July 1, 2002 and were covered under a collective bargaining agreement between the employer and Local No. 279, Electrical, Radio and Machine Workers of America (UE).
<u>Eligibility</u>	An employee will become a participant on the first day of the month coincident with or next following the completion one year of eligibility service and attainment of age 21.
<u>Year of Eligibility Service</u>	A year of eligibility service is an elapsed period of 12 months.
<u>Year of Service</u>	One year of service is credited for each calendar year during which an employee completes 1,000 or more hours of service.
<u>Year of Credited Service</u>	One year of credited service is credited for each calendar year during which an employee completes 1,600 or more hours of service. If fewer than 1,600 hours are completed, a partial year equal to the ratio of actual hours to 1,600, rounded up to the next tenth of a year is credited.
<u>Normal Retirement Date</u>	First of month coincident with or next following the attainment of age 65.
<u>Normal Retirement Benefit</u>	The monthly normal retirement benefit is equal to years of credited service multiplied by: 1. \$21.00 if normal retirement date occurs after February 3, 2005 and before February 11, 2006. 2. \$21.50 if normal retirement date occurs after February 10, 2006 and before February 11, 2007. 3. \$22.00 if normal retirement date occurs after February 10, 2007 and before February 11, 2008. 4. \$23.00 if normal retirement date occurs after February 10, 2008. The Plan was frozen effective September 30, 2009
<u>Normal Form of Payment</u>	The normal form of payment is a life annuity. A participant who is married at time of benefit commencement will automatically receive a reduced 50% joint and contingent annuity unless he elects one of the optional forms of payment.

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<u>Optional Forms of Payment</u>	A participant may elect (with spouse's consent, if required) any one of the following forms of payment: 1. Contingent annuitant option. 2. Social Security adjustment option. 3. Life annuity. 4. 10-year certain and life. 5. Lump sum.
<u>Early Retirement Date</u>	A participant may retire early upon attaining age 55 and completing at least 15 years of credited service.
<u>Early Retirement Benefit</u>	The benefit payable upon early retirement is the participant's accrued normal retirement benefit reduced 6% for each year that the payments begin prior to normal retirement date.
<u>Deferred Retirement Benefit</u>	If a participant works past normal retirement date, the benefit payable on the deferred retirement date will be the greater of (a) the benefit calculated using years of credited service as of the participant's actual retirement date or (b) the actuarial equivalent of the participant's accrued benefit as of the later of the participant's normal retirement date or the close of the preceding plan year.
<u>Vesting</u>	Participants are 100% vested upon the earlier of (a) completion of five years of service or (b) attainment of normal retirement age.
<u>Vested Terminated Benefit</u>	The vested accrued benefit of a terminated participant is payable as a monthly pension at age 65. It may be payable as early as age 55. The benefit payable before age 65 will be the early retirement benefit.
<u>Preretirement Death</u>	A married vested participant who is active or has terminated but has not yet commenced receiving benefits is covered by a preretirement death benefit.
<u>Preretirement Death Benefit</u>	The amount of the preretirement death benefit is 50% of the participant's accrued benefit at death reduced for early commencement and the assumed election of a 50% joint and contingent annuity.
<u>Disability Retirement</u>	A participant who is totally and permanently disabled and has completed at least 15 years of credited service may begin receiving an unreduced accrued benefit immediately.
<u>Funding</u>	The company pays for the entire cost of the plan.

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Schedule SB, Part V – Summary of Plan Provisions

For Participants Who Were Members of the Weir Valves & Controls Plan B in 2013:

<u>Effective Date</u>	January 1, 1976; amended and restated effective October 1, 1997; amended and restated effective October 1, 2008.
<u>Plan Year</u>	October 1 to September 30.
<u>Coverage</u>	The plan covers all employees who were hired prior to July 1, 2002 and were not accruing benefits under any other defined benefit pension plan maintained by the employer.
<u>Eligibility Requirements</u>	An employee will become a participant on the first day of the month coincident with or next following the completion one year of eligibility service and attainment of age 21.
<u>Year of Eligibility Service</u>	A year of eligibility service is credited for a 12-month period during which an employee completes 1,000 or more hours of service. If this is not achieved during the first year of employment, then the period will be a calendar year.
<u>Year of Service</u>	One year of service is credited for each calendar year during which an employee completes 1,000 or more hours of service.
<u>Year of Credited Service</u>	One year of credited service is credited for each calendar year during which an employee completes 1,000 or more hours of service.
<u>Compensation</u>	Compensation is defined as compensation paid by the employer excluding amounts received from nonqualified stock options, distributions to or from a deferred compensation plan and certain other compensation.
<u>Average Annual Compensation</u>	Average annual compensation over the highest five consecutive calendar years out of the last 10 consecutive calendar years that produce the highest average.
<u>Normal Retirement Date</u>	First of month coincident with or following the later of (1) age 65 and (2) the fifth anniversary of the date of the participant first entered the plan.
<u>Normal Retirement Benefit</u>	The annual normal retirement benefit is equal to [(1) + (2)] multiplied by (3): 1. 1.1% of average annual compensation. 2. 0.6% of average annual compensation in excess of covered compensation. 3. Years of credited service, not in excess of 30 years. Certain participants are entitled to additional benefit from a prior plan as of December 31, 1975. The plan was frozen effective September 30, 2009.

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<u>Normal Form of Payment</u>	The normal form of payment is a life annuity. A participant who is married at time of benefit commencement will automatically receive a reduced 50% joint and contingent annuity unless he elects one of the optional forms of payment.
<u>Optional Forms of Payment</u>	A participant may elect (with spouse's consent, if required) any one of the following forms of payment: 1. Contingent annuitant option with cash refund. 2. Social Security adjustment option with cash refund. 3. Life annuity with cash refund. 4. Life annuity. 5. 10-year certain and life. 6. Lump sum.
<u>Early Retirement Date</u>	A participant may retire early upon attaining age 55 and completing at least 10 years of credited service.
<u>Early Retirement Benefit</u>	The benefit payable upon early retirement is the participant's accrued normal retirement benefit reduced 6% for each year that the payments begin prior to normal retirement date.
<u>Deferred Retirement Benefit</u>	If a participant works past normal retirement date, the benefit payable on the deferred retirement date will be the greater of (a) the benefit calculated using years of credited service as of the participant's actual retirement date or (b) the actuarial equivalent of the participant's accrued benefit as of the later of the participant's normal retirement date of the close of the preceding plan year.
<u>Vesting</u>	Participants are 100% vested upon the earlier of (a) completion of five years of service or (b) attainment of normal retirement age.
<u>Vested Terminated Benefit</u>	The vested accrued benefit of a terminated participant is payable as a monthly pension at age 65. It may be payable as early as age 55. The benefit payable before age 65 will be the early retirement benefit.
<u>Preretirement Death</u>	A married vested participant who is active or has terminated but has not yet commenced receiving benefits is covered by a preretirement death benefit.
<u>Preretirement Death Benefit</u>	The amount of the preretirement death benefit is 50% of the participant's accrued benefit at death reduced for early commencement and the assumed election of a 50% joint and contingent annuity.
<u>Disability Retirement</u>	A participant who is totally and permanently disabled may begin receiving an unreduced accrued benefit immediately.
<u>Funding</u>	The company pays for the entire cost of the plan.

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For Participants Who Were Members of the Weir Valves & Controls Plan C in 2013:

<u>Effective Date</u>	August 1, 1976; amended and restated effective October 1, 1997; amended and restated effective October 1, 2008.
<u>Plan Year</u>	October 1 to September 30.
<u>Coverage</u>	The plan covers all employees who were hired on an hourly basis at the North Carolina Division prior to July 1, 2002.
<u>Eligibility</u>	An employee will become a participant on the first day of the month coincident with or next following the completion one year of eligibility service and attainment of age 21.
<u>Year of Eligibility Service</u>	A year of eligibility service is credited for a 12 month period during which an employee completes 1,000 or more hours of service.
<u>Year of Service</u>	One year of service is credited for each calendar year during which an employee completes 1,000 or more hours of service.
<u>Year of Credited Service</u>	One year of credited service is credited for each calendar year during which an employee completes 1,600 or more hours of service. If fewer than 1,600 hours are completed, a partial year equal to the ratio of actual hours to 1,600, rounded up to the next tenth of a year is credited, provided at least 1,000 hours are completed.
<u>Normal Retirement Date</u>	First of month coincident with or next following the attainment of age 65.
<u>Normal Retirement Benefit</u>	The monthly normal retirement benefit is equal to years of credited service multiplied by \$16.50. The plan was frozen effective September 30, 2009.
<u>Normal Form of Payment</u>	The normal form of payment is a life annuity. A participant who is married at time of benefit commencement will automatically receive a reduced 50% joint and contingent annuity unless he elects one of the optional forms of payment.
<u>Optional Forms of Payment</u>	A participant may elect (with spouse's consent, if required) any one of the following forms of payment: 1. Contingent annuitant option. 2. Social Security adjustment option. 3. Life annuity. 4. 10-year certain and life. 5. Lump sum.

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Early Retirement Date

A participant may retire early upon attaining age 55 and completing at least 15 years of credited service.

Early Retirement Benefit

The benefit payable upon early retirement is the participant's accrued normal retirement benefit reduced 6% for each year that the payments begin prior to normal retirement date.

Deferred Retirement Benefit

If a participant works past normal retirement date, the benefit payable on the deferred retirement date will be the greater of (a) the benefit calculated using years of credited service as of the participant's actual retirement date or (b) the actuarial equivalent of the participant's accrued benefit as of the later of the participant's normal retirement date or the close of the preceding plan year.

Vesting

Participants are 100% vested upon the earlier of (a) completion of five years of service or (b) attainment of normal retirement age.

Vested Terminated Benefit

The vested accrued benefit of a terminated participant is payable as a monthly pension at age 65. It may be payable as early as age 55. The benefit payable before age 65 will be the early retirement benefit.

Preretirement Death

A married vested participant who is active or has terminated but has not yet commenced receiving benefits is covered by a preretirement death benefit.

Preretirement Death Benefit

The amount of the preretirement death benefit is 50% of the participant's accrued benefit at death reduced for early commencement and the assumed election of a 50% joint and contingent annuity.

Disability Retirement

A participant who is totally and permanently disabled and has completed at least 15 years of credited service may begin receiving an unreduced accrued benefit immediately.

Funding

The company pays for the entire cost of the plan.

Changes in Plan Provisions since Prior Valuation:

There have been no changes in the plan provisions which impact the valuation.

Weir Floway, Inc. Pension Plan

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

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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
Common/Collective Trusts				
	Aon Trust Company, LLC	Aon Long Credit Bond	\$ 3,109,368	\$ 2,818,627
	Aon Trust Company, LLC	Aon Large Cap Equity Index Fund	926,382	1,060,710
	Aon Trust Company, LLC	Aon 20+ Year U.S. Treasury STRIPS Fund	830,565	912,010
	Aon Trust Company, LLC	Aon Non-U.S. Equity Fund	702,285	723,908
	Aon Trust Company, LLC	Aon Global real Estate Fund CL I	545,873	578,260
	Aon Trust Company, LLC	Aon High Yield Plus Fund CL I	275,451	282,397
	Aon Trust Company, LLC	Aon Intermediate Credit Bond	128,789	129,767
	Aon Trust Company, LLC	Aon Small Cap Equity Index Fund	185,695	186,136
	Aon Trust Company, LLC	Aon U.S. Intermediate Government Bond Index Fund	115,534	118,660
	Aon Trust Company, LLC	Aon Long Government Bond Index Fund	54,240	42,638
*	Mellon Bank, N.A.	EB Temporary Investment Fund	320,572	320,572
Total common/collective trusts			7,194,754	7,173,685
			\$ 7,194,754	\$ 7,173,685

*A party in interest as defined by ERISA.

Weir Floway, Inc. Pension Plan

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Schedule SB, line 32

Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Annual Installment
Shortfall	\$ 3,304,374	1/1/2023	15	\$ 302,617