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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2022</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                               |
| For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 12/30/2023 |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div></div> |
| B                                                                                          | This return/report is: <div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input checked="" type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div>                                                                                               |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                              |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                                                                                                                     |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                               |

|         |                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                      |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                                      |                                                                                                                                                                      |
| 1a      | Name of plan<br>NOURYON CHEMICALS RETIREMENT PLAN                                                                                                                                                                                                                                                                                           | 1b Three-digit plan number (PN) ▶ 001                                                                                                                                |
|         |                                                                                                                                                                                                                                                                                                                                             | 1c Effective date of plan<br>12/31/2017                                                                                                                              |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>NOURYON CHEMICALS LLC<br><br>131 S DEARBORN ST. SUITE 1000<br>CHICAGO, IL 60603-5566 | 2b Employer Identification Number (EIN)<br>83-1177040<br><br>2c Plan Sponsor's telephone number<br>312-544-7000<br><br>2d Business code (see instructions)<br>325100 |

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. | 03/06/2025 | ELIZABETH HALEY                                              |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                               |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>5</b> 1353                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 381<br><b>6a(2)</b> 343<br><b>6b</b> 480<br><b>6c</b> 376<br><b>6d</b> 1199<br><b>6e</b> 129<br><b>6f</b> 1328<br><b>6g</b><br><b>6h</b> 0                                                                                                                                                                                                    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1C 1I 3H<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>0 A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 12/30/2023                                         |                                                                                                                                                  |
| 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<br>NOURYON CHEMICALS RETIREMENT PLAN                                                                                | B Three-digit plan number (PN) 001                                                                                                               |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>NOURYON CHEMICALS LLC                                         | D Employer Identification Number (EIN)<br>83-1177040                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                    |                            |                           |                          |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                  |                            |                           |                          |
| 1      | Enter the valuation date: Month 12 Day 31 Year 2022                                                                                                                                                |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                            |                            |                           |                          |
|        | a Market value                                                                                                                                                                                     | 2a                         | 77369121                  |                          |
|        | b Actuarial value                                                                                                                                                                                  | 2b                         | 85106033                  |                          |
| 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                                                                                                                                     | 518                        | 45617423                  | 45617423                 |
|        | b For terminated vested participants                                                                                                                                                               | 469                        | 20024608                  | 20024608                 |
|        | c For active participants                                                                                                                                                                          | 381                        | 26146878                  | 26422054                 |
|        | d Total                                                                                                                                                                                            | 1368                       | 91788909                  | 92064085                 |
| 4      | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                            |                            |                           |                          |
|        | a Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                         |                           |                          |
|        | b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                         |                           |                          |
| 5      | Effective interest rate                                                                                                                                                                            | 5                          | 5.32 %                    |                          |
| 6      | Target normal cost                                                                                                                                                                                 |                            |                           |                          |
|        | a Present value of current plan year accruals                                                                                                                                                      | 6a                         | 0                         |                          |
|        | b Expected plan-related expenses                                                                                                                                                                   | 6b                         | 1800000                   |                          |
|        | c Total (line 6a + line 6b)                                                                                                                                                                        | 6c                         | 1800000                   |                          |

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.

|                          |                                                                                                                                                                                                                                                                                    |                                                                                                                                                                              |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN<br/>HERE</div> | <div>Signature of actuary</div> <div>MICHAEL ERAZMUS</div> <div>Type or print name of actuary</div> <div>WILLIS TOWERS WATSON US LLC</div> <div>Firm name</div> <div>WILLIS TOWER<br/>233 SOUTH WACKER DRIVE SUITE 1800<br/>CHICAGO, IL 60606</div> <div>Address of the firm</div> | <div>10/07/2024</div> <div>Date</div> <div>23-06431</div> <div>Most recent enrollment number</div> <div>312-288-7700</div> <div>Telephone number (including area code)</div> |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Part II Beginning of Year Carryover and Prefunding Balances                                                                                                         |                       |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                                                     | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....                                                             | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                         | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                               | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>-14.31</u> % .....                                                                              | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                      |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year).....                                                                                      |                       | 528784                 |
| <b>b(1)</b> 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>5.50</u> %..... |                       | 29083                  |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....                                                                        |                       | 557867                 |
| <b>d</b> Portion of (c) to be added to prefunding balance.....                                                                                                      |                       |                        |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                   | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....                                                                         | 0                     | 0                      |

| Part III Funding Percentages                                                                                                                                              |           |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                      | <b>14</b> | 92.44 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                             | <b>15</b> | 92.44 %  |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 104.63 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                       | <b>17</b> | %        |

| Part IV Contributions and Liquidity Shortfalls                                           |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 09/11/2024                                                                               | 2668810                           | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ►</b>          | <b>18(b)</b>                      | 2668810                         |
|                                                                                          |                                   |                                 |                          | <b>18(c)</b>                      | 0                               |

|                                                                                                                                                                                  |            |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:                                             |            |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                                                                              | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date. ....                                                                                               | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date. ....                                                          | <b>19c</b> | 2444059 |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                                                                      |            |         |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                   |            |         |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No |            |         |
| <b>c</b> 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**

|                                                 |                                                                                                                                              |                        |                        |                                                     |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                                                                                                              |                        |                        |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.75 %                                                                                                                       | 2nd segment:<br>5.18 % | 3rd segment:<br>5.92 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....     |                                                                                                                                              |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age ..... |                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Demographic and benefit information                                                                                                                          |                                                                     |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...                       | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years.....                                                             | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c).....                                                                                                                                           | <b>31a</b>          | 1800000            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 6958052             | 643004             |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           | <b>34</b>           | 2443004            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                     |                    | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 2443004            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 2444059            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                             | <b>38a</b>          | 1055               |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          |                    |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

|                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2022                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 12/30/2023 |                                                      |     |
| A Name of plan<br>NOURYON CHEMICALS RETIREMENT PLAN                                        | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>NOURYON CHEMICALS LLC            | D Employer Identification Number (EIN)<br>83-1177040 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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**(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

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**(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

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**(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

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**(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

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

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

TOWERS WATSON INVESTMENT SERVICE

52-1868818

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 16 50                  | NONE                                                                                              | 690873                                                                 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

NORTHERN TRUST COMPANY

36-1561860

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 25 50                  | NONE                                                                                              | 137399                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

CAPTRUST ADVISORS

26-0058143

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 17 27 50<br>28 51      | NONE                                                                                              | 90000                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

BAKER TILLY US, LLP

39-0859910

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10 50                  | NONE                                                                                              | 40215                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

THOMPSON HINE LLP

34-0575300

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 29 50                  | NONE                                                                                              | 12079                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

DATAMATION IMAGING SERVICES CORP

36-4303011

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 99                  | NONE                                                                                              | 5082                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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<br>(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<br>(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)

|                    |                                                     |                     |              |
|--------------------|-----------------------------------------------------|---------------------|--------------|
| <b>a</b> Name:     | BAKER TILLY US, LLP                                 | <b>b</b> EIN:       | 39-0859910   |
| <b>c</b> Position: | ACCOUNTANT                                          |                     |              |
| <b>d</b> Address:  | 205 N MICHIGAN AVE. 28TH FLOOR<br>CHICAGO, IL 60601 | <b>e</b> Telephone: | 312-729-8086 |
|                    |                                                     |                     |              |

Explanation: WE WANTED AN AUDITOR WITH CLOSER PROXIMITY TO OUR PHILADELPHIA OFFICE LOCATION.

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |
|                    |  |                     |  |

Explanation:

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |
|                    |  |                     |  |

Explanation:

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |
|                    |  |                     |  |

Explanation:

|                    |  |                     |  |
|--------------------|--|---------------------|--|
| <b>a</b> Name:     |  | <b>b</b> EIN:       |  |
| <b>c</b> Position: |  |                     |  |
| <b>d</b> Address:  |  | <b>e</b> Telephone: |  |
|                    |  |                     |  |

Explanation:

|                                                                                                                                                                                   |                                                                                                                                                                                                                                   |                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <div>SCHEDULE D<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration</div> | <div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>      |
| For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 12/30/2023                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| A Name of plan<br>NOURYON CHEMICALS RETIREMENT PLAN                                                                                                                               |                                                                                                                                                                                                                                   | B Three-digit plan number (PN) ► 001                                                                 |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>NOURYON CHEMICALS LLC                                                                                            |                                                                                                                                                                                                                                   | D Employer Identification Number (EIN)<br>83-1177040                                                 |
| Part I                                                                                                                                                                            | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs)                                                         |                                                                                                      |
| a Name of MTIA, CCT, PSA, or 103-12 IE: COLTV SHORT-TERM INVESTMENT FUND                                                                                                          |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS                                                                                                      |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN 45-6138589-084                                                                                                                                                           | d Entity code C                                                                                                                                                                                                                   | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4254008 |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a):                                                                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN                                                                                                                                                                          | d Entity code                                                                                                                                                                                                                     | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a):                                                                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN                                                                                                                                                                          | d Entity code                                                                                                                                                                                                                     | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a):                                                                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN                                                                                                                                                                          | d Entity code                                                                                                                                                                                                                     | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a):                                                                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN                                                                                                                                                                          | d Entity code                                                                                                                                                                                                                     | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a):                                                                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN                                                                                                                                                                          | d Entity code                                                                                                                                                                                                                     | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                           |                                                                                                                                                                                                                                   |                                                                                                      |
| b Name of sponsor of entity listed in (a):                                                                                                                                        |                                                                                                                                                                                                                                   |                                                                                                      |
| c EIN-PN                                                                                                                                                                          | d Entity code                                                                                                                                                                                                                     | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |

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

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

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

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2022 or fiscal plan year beginning <u>12/31/2022</u> and ending <u>12/30/2023</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>NOURYON CHEMICALS RETIREMENT PLAN</u>                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <u>001</u>                                          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>NOURYON CHEMICALS LLC</u>                                                                                                                                                                            |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>83-1177040</u>                        |

| Part I Asset and Liability Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1a</b>       | 1                     | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>    | 0                     | 2668810         |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 307947                | 298960          |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>    | 0                     | 0               |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>    | 3679618               | 5599024         |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> | 2252919               | 2606655         |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b> | 28130264              | 26079948        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> | 0                     | 0               |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b> | 0                     | 0               |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    | 0                     | 0               |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>    | 0                     | 0               |
| <b>(7)</b> Loans (other than to participants).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(7)</b>    | 0                     | 0               |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>    | 0                     | 0               |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>    | 3938677               | 4254008         |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>   | 0                     | 0               |
| <b>(11)</b> Value of interest in master trust investment accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(11)</b>   | 0                     | 0               |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>   | 0                     | 0               |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 39059696              | 39665124        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>   | 0                     | 0               |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>   | 0                     | 0               |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 0                     | 0               |
| (2) Employer real property .....                                     | <b>1d(2)</b> | 0                     | 0               |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    | 0                     | 0               |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 77369122              | 81172529        |

**Liabilities**

|                                                                           |           |       |       |
|---------------------------------------------------------------------------|-----------|-------|-------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0     | 0     |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0     | 0     |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0     | 0     |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 28618 | 14342 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 28618 | 14342 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 77340504 | 81158187 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 2668810    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 0          |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 0          |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    | 0          |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2668810   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | -17        |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 73916      |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 1160387    |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 0          |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 0          |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 1234286   |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 774731     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 774731    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 11763002   |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 11799879   |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | -36877    |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 935340     |           |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....      | <b>2b(5)(C)</b> |            | 935340    |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            | 148629    |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            | 0         |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 7141697   |
| c Other income .....                                                                            | 2c     |            | 0         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 12866616  |
| <b>Expenses</b>                                                                                 |        |            |           |
| e Benefit payment and payments to provide benefits:                                             |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers .....                 | 2e(1)  | 7279852    |           |
| (2) To insurance carriers for the provision of benefits .....                                   | 2e(2)  | 0          |           |
| (3) Other .....                                                                                 | 2e(3)  | 0          |           |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                                   | 2e(4)  |            | 7279852   |
| f Corrective distributions (see instructions) .....                                             | 2f     |            | 0         |
| g Certain deemed distributions of participant loans (see instructions) .....                    | 2g     |            | 0         |
| h Interest expense .....                                                                        | 2h     |            | 0         |
| i Administrative expenses: (1) Professional fees .....                                          | 2i(1)  | 57376      |           |
| (2) Contract administrator fees .....                                                           | 2i(2)  | 0          |           |
| (3) Investment advisory and management fees .....                                               | 2i(3)  | 784798     |           |
| (4) Other .....                                                                                 | 2i(4)  | 926907     |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                            | 2i(5)  |            | 1769081   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....            | 2j     |            | 9048933   |
| <b>Net Income and Reconciliation</b>                                                            |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d .....                                        | 2k     |            | 3817683   |
| l Transfers of assets:                                                                          |        |            |           |
| (1) To this plan .....                                                                          | 2l(1)  |            | 0         |
| (2) From this plan .....                                                                        | 2l(2)  |            | 0         |

**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: CBIZ CPAS P.C.

(2) EIN: 43-1947695

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |

|                                                                                                                                                                                                                                                                                                            | Yes | No | Amount  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>b</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.) |     |    |         |
| <b>4b</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>c</b> 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.)                                                                                                                             |     |    |         |
| <b>4c</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>d</b> 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.)                                                                                                                  |     |    |         |
| <b>4d</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                                                                                                         | X   |    | 1600000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                                                                                                          |     | X  |         |
| <b>4f</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>g</b> 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?                                                                                                                                       |     |    |         |
| <b>4g</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>h</b> 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?                                                                                                                             |     |    |         |
| <b>4h</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                                                                                                   | X   |    |         |
| <b>4i</b>                                                                                                                                                                                                                                                                                                  | X   |    |         |
| <b>j</b> 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.)                                                                                     | X   |    |         |
| <b>4j</b>                                                                                                                                                                                                                                                                                                  | X   |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                                                                                                              |     | X  |         |
| <b>4k</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                                                                                                               |     | X  |         |
| <b>4l</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                                                                                                     |     | X  |         |
| <b>4m</b>                                                                                                                                                                                                                                                                                                  |     | X  |         |
| <b>n</b> 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.                                                                                                                        |     |    |         |
| <b>4n</b>                                                                                                                                                                                                                                                                                                  |     |    |         |

**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 519170.

|                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                                       | <div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 12/30/2023                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>NOURYON CHEMICALS RETIREMENT PLAN                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ► 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>NOURYON CHEMICALS LLC                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>83-1177040                                            |
| Part I Distributions                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  | 1 0                                                                                             |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 36-3046063                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 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 31                                                                                            |
| Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A<br>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 _____<br>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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Part III Amendments                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> No          |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock?..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                         |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2022 v. 220413                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                                                                                                 |            |  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | 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:                                                                                                                      |            |  |
|           | <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                                           | <b>14c</b> |  |
| <b>15</b> | 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:                                                                                                                                                    |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year.....                                                                                                                                                                                                                            | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year.....                                                                                                                                                                                                                                                       | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                                                                                            |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                                                                                        | <b>16a</b> |  |
|           | <b>b</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.....                                                                                                                                                           | <b>16b</b> |  |
| <b>17</b> | 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 ..... <input type="checkbox"/>                                                                            |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | 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 ..... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>19</b> | <p>If the total number of participants is 1,000 or more, complete lines (a) through (c)</p> <p><b>a</b> Enter the percentage of plan assets held as:<br/>           Stock: <u>51.0</u> % Investment-Grade Debt: <u>49.0</u> % High-Yield Debt: <u>0.0</u> % Real Estate: <u>0.0</u> % Other: <u>0.0</u> %</p> <p><b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br/> <input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input checked="" type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more</p> <p><b>c</b> What duration measure was used to calculate line 19(b)?<br/> <input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input checked="" type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____</p>                                                                                                                      |
| <b>20</b> | <p><b>PBGC missed contribution reporting requirements.</b> If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.</p> <p><b>a</b> Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>b</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:</p> <p><input type="checkbox"/> Yes.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> No. Other. Provide explanation _____</p> |

# **Nouryon Chemicals Retirement Plan**

**Financial Statements and Supplemental Schedules  
Including Independent Auditors' Report**

**As of December 30, 2023 and 2022 and  
For the Years Ended December 30, 2023 and 2022**

# Nouryon Chemical Retirement Plan

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## Independent Auditors' Report

To the Plan Administrator of  
**Nouryon Chemicals Retirement Plan**

### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2023 Financial Statements***

We have performed an audit of the financial statements of Nouryon Chemicals Retirement 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 statement of net assets available for benefits as of December 30, 2023, and the related statement of changes in net assets available for benefits for the year 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 audit of Nouryon Chemicals Retirement 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 audit 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 a certification from a qualified institution as of and for the year ended December 30, 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

### ***Opinion on the 2023 Financial Statements***

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2023 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 2023 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 on the 2023 Financial Statements***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2023 Financial Statements section of our report. We are required to be independent of Nouryon Chemicals Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 2023 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 Nouryon Chemicals Retirement 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 2023 Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2023 Financial Statements 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 Nouryon Chemicals Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Nouryon Chemicals Retirement Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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 – 2022 Financial Statements***

Predecessor auditors performed an audit of the 2022 financial statements of Nouryon Chemicals Retirement Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 16, 2023 indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the

2022 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). Their report also indicated that the form and content of the 2022 supplemental schedules, other than the information in the 2022 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the DOL Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

#### ***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year), and Schedule H, Line 4j – Schedule of Reportable Transactions as of or for the year ended December 30, 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, 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).

*CBIZ CPAs P.C.*

CBIZ CPAs P.C.  
Philadelphia, PA

March 4, 2025

# Nouryon Chemicals Retirement Plan

## Statements of Net Assets Available for Benefits

December 30, 2023 and 2022

|                                          | 2023                 | 2022                 |
|------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                            |                      |                      |
| Cash, noninterest bearing                | \$ -                 | \$ 1                 |
| <b>Investments</b>                       |                      |                      |
| Investments at fair value                | 78,204,759           | 77,061,174           |
| <b>Receivables</b>                       |                      |                      |
| Employer contributions                   | 2,668,810            | -                    |
| <b>Other current assets</b>              |                      |                      |
| Accrued investment income                | 298,960              | 307,947              |
| <b>Total Assets</b>                      | <b>81,172,529</b>    | <b>77,369,122</b>    |
| <b>Liabilities</b>                       |                      |                      |
| <b>Payables</b>                          |                      |                      |
| Accrued expenses                         | -                    | 28,618               |
| Due to broker                            | 14,342               | -                    |
| <b>Total Liabilities</b>                 | <b>14,342</b>        | <b>28,618</b>        |
| <b>Net Assets Available for Benefits</b> | <b>\$ 81,158,187</b> | <b>\$ 77,340,504</b> |

*The accompanying notes are an integral part of these financial statements.*

# Nouryon Chemicals Retirement Plan

## Statements of Changes in Net Assets Available for Benefits

For the Years Ended December 30, 2023 and 2022

|                                               | 2023                 | 2022                 |
|-----------------------------------------------|----------------------|----------------------|
| <b>Additions</b>                              |                      |                      |
| <b>Investment Income</b>                      |                      |                      |
| Interest and dividends                        | \$ 2,157,646         | \$ 2,018,684         |
| Net appreciation in fair value of investments | 8,040,160            | -                    |
| <b>Total Investment Income</b>                | 10,197,806           | 2,018,684            |
| <br><b>Contributions</b>                      |                      |                      |
| Employer contributions                        | 2,668,810            | 537,106              |
| <b>Total Additions</b>                        | 12,866,616           | 2,555,790            |
| <br><b>Deductions</b>                         |                      |                      |
| Net depreciation in fair value of investments | -                    | 16,242,082           |
| Benefits paid to participants                 | 7,279,852            | 13,657,919           |
| Administrative expenses                       | 1,769,081            | 2,053,362            |
| <b>Total Deduction</b>                        | 9,048,933            | 31,953,363           |
| <br><b>Net Increase (Decrease)</b>            | 3,817,683            | (29,397,573)         |
| <br>Net assets available for benefits         | -                    | -                    |
| Beginning of year                             | 77,340,504           | 106,738,077          |
| <b>End of Year</b>                            | <b>\$ 81,158,187</b> | <b>\$ 77,340,504</b> |

*The accompanying notes are an integral part of these financial statements.*

# Nouryon Chemicals Retirement Plan

## Statement of Accumulated Plan Benefits

As of December 30, 2022

|                                                                   |    | December 30, 2022 |
|-------------------------------------------------------------------|----|-------------------|
| <b>Actuarial Present Value of Accumulated Plan Benefits</b>       |    |                   |
| <b>Vested Benefits</b>                                            |    |                   |
| Participants currently receiving payments                         | \$ | 46,069,513        |
| Other participants                                                |    | 45,853,683        |
| <b>Total Vested Benefits</b>                                      |    | 91,923,196        |
| Nonvested benefits                                                |    | 194,749           |
| <b>Total Actuarial Present Value of Accumulated Plan Benefits</b> | \$ | 92,117,945        |

*The accompanying notes are an integral part of these financial statements.*

**Nouryon Chemicals Retirement Plan**  
**Statement of Changes in Accumulated Plan Benefits**  
**For the Year Ended December 30, 2022**

---

|                                                                            |                      |
|----------------------------------------------------------------------------|----------------------|
| Actuarial present value of accumulated plan benefits at beginning of year  | \$126,741,455        |
| <b>Increase (Decrease) During the Year Attributable to:</b>                |                      |
| Actuarial gains                                                            | (174,084)            |
| Decrease in the discount period                                            | 3,297,594            |
| Actual benefits paid                                                       | (13,657,919)         |
| Assumption changes                                                         | (24,089,101)         |
| <b>Net Decrease</b>                                                        | <b>(34,623,510)</b>  |
| <b>Actuarial Present Value of Accumulated Plan Benefits at End of Year</b> | <b>\$ 92,117,945</b> |

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*The accompanying notes are an integral part of these financial statements.*

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

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### 1. Description of Plan

The following description of the Nouryon Chemicals Retirement Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

#### **General**

The Plan is a noncontributory defined benefit plan established effective December 31, 2017, as restated December 31, 2019. Prior to the plan freeze, the Plan covered certain eligible employees of Nouryon Chemicals, LLC (the “Company”) who have completed 1,000 or more hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Nouryon Chemicals, LLC North American Pension Committee (the “Committee”) is responsible for oversight of the Plan. The Committee determines the appropriateness of the Plan’s investment offerings and monitors investment performance.

The Plan was closed to all new entrants as November 30, 2013. Benefit accruals within the Plan freeze in accordance with the applicable supplement and formula. Cash balance participants that have interest credits will continue to increase participant account balances.

#### ***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 met in 2023 and 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***

Plan participants are entitled to their plan benefits after terminating employment with vested rights. Participants become vested in the Plan upon completion of at least five years of service or attainment of the normal retirement age (65). If employees terminate before rendering the required years of service, they forfeit the right to receive the portion of their accumulated plan benefits. Upon becoming vested, a participant’s monthly amount of the annuity is either determined by a formula times years of credited service, as defined by the Plan, to a maximum of 40 years, or a cash balance credit. Upon termination of employment, pension payments are normally paid in the form of a joint and survivor

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

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### 1. Description of Plan (Continued)

annuity or, if the participant waives the joint and survivor annuity option, a single life annuity or equal installments over the assumed life expectancy of the participant, or over the assumed joint life expectancy of the participant and his or her beneficiary with a 10-year certain option. A lump-sum distribution is may also be available for participants in accordance with the plan document or where the participant's present value of benefits is \$5,000 or less

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 spouse of a vested participant, upon the death of the vested participant, is entitled to 50% of the benefits that would have been payable to the vested participant. The Plan does not provide for disability benefits. A participant who has attained the age of 55 and has completed at least 10 years of eligible service may elect early retirement. The annual amount of early retirement benefits is determined as described above for normal benefits, but is reduced by 0.5% for each month by which the date the retirement income commences preceding age 62.

Effective January 1, 1998, certain component entities of the Company participating in the Plan converted to a cash balance plan, as defined in the plan document. Employees participating in the cash balance formula may elect commencement of benefits at any age following termination of employment and the completion of three years of service. The bash balance feature offers the option of an annuity or lump sum upon retirement. Pay credits for the cash balance feature have not been credited after December 31, 2006; however, cash balance interest credits will continue to accrue.

The spouse or other beneficiary of a vested participant who dies and who has a cash balance account will be paid 100% of the value of that account in the form of a lump sum. A spouse may instead elect the value in the form of an annuity.

### 2. Summary of Accounting Policies

#### ***Basis of Accounting***

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

# **Nouryon Chemicals Retirement Plan**

## **Notes to Financial Statements**

**For the Years Ended December 30, 2023 and 2022**

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### **2. Summary of Accounting Policies (Continued)**

#### ***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 Committee determines the Plan's valuation policies utilizing information provided by the Northern Trust Company, the trustee of the Plan ("Trustee"). See Note 4 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.

#### ***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.

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

### 2. Summary of Accounting Policies (Continued)

#### *Subsequent Events*

Subsequent events were evaluated through March 4, 2025, 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 are based on employees' compensation during each year of credited service. 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, 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, withdrawal or retirement) between the valuation date and the expected date of payment.

The computations of the actuarial present value of accumulated plan benefits were made as of December 31, 2022. Had the valuation been performed as of December 30, there would be no material differences. The significant actuarial assumptions used in the valuation were:

| Assumption    | December 31, 2022 | December 31, 2021 |
|---------------|-------------------|-------------------|
| Discount rate | 5.34%             | 2.75%             |

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

### 3. Actuarial Present Value of Accumulated Plan Benefits (Continued)

| Assumption                                                                                                    | December 31, 2022                                                                                                                                                                                                   | December 31, 2021                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality                                                                                                     | The Pri-2022 mortality table with white collar adjustment for male and female employees and annuitants (including separate survivor rates for contingent annuitants), projected generationally using Scale MP-2021. | The Pri-2022 mortality table with white collar adjustment for male and female employees and annuitants (including separate survivor rates for contingent annuitants), projected generationally using Scale MP-2021. |
| Assumed Retirement age: Actives                                                                               |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |
| Age                                                                                                           | Retirement Rate                                                                                                                                                                                                     | Retirement Rate                                                                                                                                                                                                     |
| 55-57                                                                                                         | 0.05                                                                                                                                                                                                                | 0.07                                                                                                                                                                                                                |
| 58-61                                                                                                         | 0.07                                                                                                                                                                                                                | 0.10                                                                                                                                                                                                                |
| 62-64                                                                                                         | 0.15                                                                                                                                                                                                                | 0.20                                                                                                                                                                                                                |
| 65                                                                                                            | 0.20                                                                                                                                                                                                                | 0.35                                                                                                                                                                                                                |
| 66-69                                                                                                         | 0.30                                                                                                                                                                                                                | 0.35                                                                                                                                                                                                                |
| 70                                                                                                            | 1.00                                                                                                                                                                                                                | 1.00                                                                                                                                                                                                                |
| Inactives: Retirement age is assumed to be age 65 or earliest unreduced age for all deferred vested inactives |                                                                                                                                                                                                                     |                                                                                                                                                                                                                     |

The change in actuarial assumptions consisted mainly of the update in the discount rate and the update to the retirement rates.

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.

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

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### 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 FASB ASC 820, *Fair Value Measurement*, are described as follows:

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

**Level 2** - Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation techniques used for assets measured at fair value. There have been no changes in the techniques used at December 30, 2023 and 2022.

*Mutual funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*U.S. Government securities:* Valued using pricing models maximizing the use of observable inputs for similar securities.

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

### 4. Fair Value Measurements (Continued)

*Corporate bonds:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

*Investments measured at net asset value:* Consisting of common-collective trusts, valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, 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 investment adviser 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 common collective trust that invests in a portfolio of high-grade, short term, money market instruments. Principal preservation is the prime objective, with liquidity management also emphasized to provide for redemption of units on any business day.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 30, 2023 and 2022:

| <b>Assets at Fair Value as of December 30, 2023</b> |                      |                |                |           |                   |
|-----------------------------------------------------|----------------------|----------------|----------------|-----------|-------------------|
|                                                     | <b>Level 1</b>       | <b>Level 2</b> | <b>Level 3</b> |           | <b>Total</b>      |
| Mutual funds                                        | \$ 39,665,125        | \$ -           | \$ -           | \$        | 39,665,125        |
| U.S. Government securities                          | 5,599,024            | -              | -              |           | 5,599,024         |
| Corporate bonds                                     | 28,686,602           | -              | -              |           | 28,686,602        |
| <b>Total assets in the fair value hierarchy</b>     | <b>73,950,751</b>    | <b>-</b>       | <b>-</b>       |           | <b>73,950,751</b> |
| Investments measured at net asset value (a)         | -                    | -              | -              |           | 4,254,008         |
| <b>Total Investments at Fair Value</b>              | <b>\$ 73,950,751</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$</b> | <b>78,204,759</b> |

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

### 4. Fair Value Measurements (Continued)

| Assets at Fair Value as of December 30, 2022    |                      |             |             |                      |  |
|-------------------------------------------------|----------------------|-------------|-------------|----------------------|--|
|                                                 | Level 1              | Level 2     | Level 3     | Total                |  |
| Mutual funds                                    | \$ 39,059,696        | \$ -        | \$ -        | \$ 39,059,696        |  |
| U.S. Government securities                      | 3,679,618            | -           | -           | 3,679,618            |  |
| Corporate bonds                                 | 30,383,183           | -           | -           | 30,383,183           |  |
| <b>Total assets in the fair value hierarchy</b> | <b>73,122,497</b>    | <b>-</b>    | <b>-</b>    | <b>73,122,497</b>    |  |
| Investments measured at net asset value (a)     | -                    | -           | -           | 3,938,677            |  |
| <b>Total Investments at Fair Value</b>          | <b>\$ 73,122,497</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 77,061,174</b> |  |

(a) In accordance with FASB ASC 820, 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.

### 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 30, 2023 and 2022. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

| December 30, 2023          | Fair Value   | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
|----------------------------|--------------|----------------------|----------------------------------------------|--------------------------|
| Short term investment fund | \$ 4,254,008 | \$ -                 | Immediate                                    | None                     |

| December 30, 2022          | Fair Value   | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
|----------------------------|--------------|----------------------|----------------------------------------------|--------------------------|
| Short term investment fund | \$ 3,938,677 | \$ -                 | Immediate                                    | None                     |

# **Nouryon Chemicals Retirement Plan**

## **Notes to Financial Statements**

**For the Years Ended December 30, 2023 and 2022**

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### **5. 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, the Trustee has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 30, 2023 and 2022, and the supplemental Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 30, 2023, and the related investment activity reported in the Statements of Changes in Net Assets Available for Benefits for the years ended December 30, 2023 and 2022 and the information reported in the supplemental Schedule H, Line 4(j) – Schedule of Reportable Transactions for the year ended December 30, 2023.

### **6. Related-Party and Party In Interest Transactions**

The Plan's investments are administered under a contract with the Trustee. Contributions are held and managed by the Trustee, who invests cash received, interest and dividend income and makes distributions to participants.

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 qualify as party in interest transactions which are exempt from the prohibited transactions rules of ERISA.

# Nouryon Chemicals Retirement Plan

## Notes to Financial Statements

For the Years Ended December 30, 2023 and 2022

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### 7. 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 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.

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.

### 8. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated March 22, 2022, 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

# **Nouryon Chemicals Retirement Plan**

## **Notes to Financial Statements**

**For the Years Ended December 30, 2023 and 2022**

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### **8. Tax Status (Continued)**

are currently no audits for any tax periods in progress.

### **9. Risks and Uncertainties**

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

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.

### **10. Concentrations**

The Plan holds certain investments that represent 10% or more of the Plan's net assets available for benefits. As of December 30, 2023 and 2022, the Plan had investments totaling \$25,890,132 and \$25,348,137, respectively, that were concentrated in two funds.

# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
EIN: 83-1177040 Plan Number: 001

Account number AKNOCH  
NOURYON CHEMICALS RET PLAN

As of December 30, 2023

Page 1 of 9

## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                                              | Shares/Par Value | Cost              | Current Value     |
|----------------------------------------------------------------------------------------------|------------------|-------------------|-------------------|
| <i>Non-Interest Bearing Cash - USD</i>                                                       |                  |                   |                   |
| USD - United States dollar                                                                   | 1.050            | -14,342.08        | -14,342.08        |
| <b>Total - all currencies</b>                                                                |                  | <b>-14,342.08</b> | <b>-14,342.08</b> |
| <b>Total Non-Interest Bearing Cash - USD</b>                                                 |                  | <b>-14,342.08</b> | <b>-14,342.08</b> |
| <i>U.S. Government Securities</i>                                                            |                  |                   |                   |
| <b>United States - USD</b>                                                                   |                  |                   |                   |
| BBCMS MTG TR 2023-C22 COML MTG PASS THRUCL 7.12686% 11-15-2056 CUSIP : 05554FAF2             | 120,000.000      | 123,779.68        | 137,516.66        |
| UNITED STATES OF AMER TREAS BONDS 3.625% 05-15-2053 CUSIP : 912810TR9                        | 279,500.000      | 232,728.09        | 259,672.97        |
| UNITED STATES OF AMER TREAS BONDS 3.625%02-15-2053 CUSIP : 912810TN8                         | 171,500.000      | 160,984.74        | 159,133.24        |
| UNITED STATES OF AMER TREAS NOTES 4.5% DUE 11-15-2033 CUSIP : 91282CJJ1                      | 235,000.000      | 241,427.35        | 247,227.34        |
| UNITED STATES OF AMER TREAS NOTES 3.875% 08-15-2033 CUSIP : 91282CHT1                        | 100,000.000      | 96,667.97         | 100,078.13        |
| UNITED STATES OF AMER TREAS NOTES 4.875%11-30-2025 CUSIP : 91282CJL6                         | 175,000.000      | 176,674.80        | 176,852.54        |
| UNITED STATES OF AMER TREAS NOTES DTD 11/15/2022 4.125%11-15-2032 CUSIP : 91282CFV8          | 130,000.000      | 135,669.54        | 132,391.80        |
| UNITED STATES OF AMER TREAS STRIP TBOND 0.0% 05-15-2053 CUSIP : 912803GS6                    | 1,900,000.000    | 623,428.00        | 607,752.85        |
| UNITED STATES TREAS BDS DTD 02/15/2023 3.875% 02-15-2043 CUSIP : 912810TQ1                   | 120,000.000      | 120,296.88        | 114,834.37        |
| UNITED STATES TREAS NTS DTD 02/15/2023 3.5% 02-15-2033 CUSIP : 91282CGM7                     | 245,000.000      | 241,588.08        | 238,051.95        |
| UNITED STATES TREAS SEC STRIP 02-15-2046 CUSIP : 912834PZ5                                   | 250,000.000      | 77,262.50         | 95,187.59         |
| UNITED STATES TREAS SEC STRIPPED INT PMT 00130 08-15-2046 CUSIP : 912834QP6                  | 780,000.000      | 337,137.60        | 290,939.11        |
| UNITED STATES TREAS SEC STRIPPED INT PMT 08-15-2045 (UNDDATE) REG CUSIP : 912834PM4          | 850,000.000      | 377,248.50        | 330,099.64        |
| UNITED STATES TREAS SEC STRIPPED INT PMT0% STRIP 15/08/2049 USD 08-15-2049 CUSIP : 912834UY2 | 520,000.000      | 216,759.40        | 175,112.97        |
| UNITED STATES TREAS SEC STRIPPED ZERO COUPON 08-15-2048 CUSIP : 912834TV0                    | 600,000.000      | 252,634.50        | 207,662.91        |
| UTD STATES TREAS SEC STRIPPED INT GENERIC TINT PMT 0% 02-15-2050 CUSIP : 912834VM7           | 200,000.000      | 52,842.00         | 66,642.26         |
| UTD STATES TREAS ZERO CPN 0% DUE 02-15-2043 CUSIP : 912834MD7                                | 800,000.000      | 287,832.00        | 345,523.44        |
| UTD STATES TREAS ZERO CPN 0% DUE 08-15-2042 CUSIP : 912834LR7                                | 480,000.000      | 237,539.40        | 212,485.00        |
| UTD STATES TREAS ZERO CPN 0% DUE 08-15-2043 CUSIP : 912834MT2                                | 1,025,000.000    | 486,612.35        | 433,507.48        |
| UTD STATES TREAS ZERO CPN 0% DUE 08-15-2044 CUSIP : 912834NV6                                | 1,015,000.000    | 456,860.75        | 410,938.19        |

\*\* All or a portion of this security participates in Securities Lending.

See Independent Auditors' Report.

Northern Trust

\*Generated by Northern Trust from periodic data on 28 Feb 25 C0710

# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

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

EIN: 83-1177040 Plan Number: 001

Account number AKNOCH

NOURYON CHEMICALS RET PLAN

As of December 30, 2023

Page 2 of 9

## ◆ Assets held for Investment Purposes

| Security Description / Asset ID | Shares/Par Value | Cost | Current Value |
|---------------------------------|------------------|------|---------------|
|---------------------------------|------------------|------|---------------|

### *U.S. Government Securities*

#### United States - USD

|                                                               |             |                     |                     |
|---------------------------------------------------------------|-------------|---------------------|---------------------|
| UTD STATES TREAS ZERO CPN 0% DUE 08-15-2047 CUSIP : 912834RR1 | 675,000.000 | 286,479.50          | 242,476.20          |
| UTD STATES TREAS ZERO CPN 0% DUE 08-15-2050 CUSIP : 912834WC8 | 470,000.000 | 191,223.60          | 154,881.85          |
| UTD STATES TREAS ZERO CPN 0% DUE 11-15-2051 CUSIP : 912834A65 | 535,000.000 | 225,711.15          | 172,993.43          |
| WI TREASURY SEC 3.875% 05-15-2043 CUSIP : 912810TS7           | 300,000.000 | 274,750.01          | 287,062.50          |
| <b>Total United States - USD</b>                              |             | <b>5,914,138.39</b> | <b>5,599,024.42</b> |
| <b>Total U.S. Government Securities</b>                       |             | <b>5,914,138.39</b> | <b>5,599,024.42</b> |

### *Corporate Debt Instruments - Preferred*

#### United States - USD

|                                                                |             |                     |                   |
|----------------------------------------------------------------|-------------|---------------------|-------------------|
| DTE ELEC CO 2.95% DUE 03-01-2050 CUSIP : 23338VAL0             | 385,000.000 | 283,413.90          | 269,858.67        |
| DUKE ENERGY IND 3.75% DUE 05-15-2046 CUSIP : 26443TAA4         | 115,000.000 | 101,694.50          | 91,844.00         |
| FL PWR & LT CO 4.05% DUE 10-01-2044 CUSIP : 341081FL6          | 420,000.000 | 377,857.20          | 368,351.79        |
| MIDAMERICAN ENERGY CO 4.25% 07-15-2049 CUSIP : 595620AU9       | 110,000.000 | 89,917.19           | 96,112.95         |
| PPL ELEC UTILS 3% DUE 10-01-2049 CUSIP : 69351UAW3             | 100,000.000 | 79,816.00           | 71,906.22         |
| PUBLIC SERVICE ELECTRIC 4.05% DUE 05-01-2048 CUSIP : 74456QBV7 | 105,000.000 | 93,515.10           | 91,435.37         |
| <b>Total United States - USD</b>                               |             | <b>1,026,213.89</b> | <b>989,509.00</b> |
| <b>Total Corporate Debt Instruments - Preferred</b>            |             | <b>1,026,213.89</b> | <b>989,509.00</b> |

### *Corporate Debt Instruments - Other*

#### Australia - USD

|                                                            |             |                   |                   |
|------------------------------------------------------------|-------------|-------------------|-------------------|
| BHP BILLITON FIN USA LTD 4.9% 02-28-2033 CUSIP : 055451BA5 | 175,000.000 | 177,682.20        | 179,276.05        |
| RIO TINTO FIN USA 5% DUE 03-09-2033 CUSIP : 76720AAN6      | 170,000.000 | 169,411.20        | 177,129.44        |
| <b>Total Australia - USD</b>                               |             | <b>347,093.40</b> | <b>356,405.49</b> |

#### Belgium - USD

|                                                                       |             |                   |                   |
|-----------------------------------------------------------------------|-------------|-------------------|-------------------|
| ANHEUSER BUSCH INBEV WORLDWIDE INC 5.45% 01-23-2039 CUSIP : 03523TBU1 | 95,000.000  | 97,770.20         | 100,376.60        |
| ANHEUSER-BUSCH INBEV WORLDWIDE INC 4.75% 01-23-2029 CUSIP : 035240AQ3 | 190,000.000 | 192,930.90        | 193,122.28        |
| <b>Total Belgium - USD</b>                                            |             | <b>290,701.10</b> | <b>293,498.88</b> |

#### Canada - USD

See Independent Auditors' Report.

\*\* All or a portion of this security participates in Securities Lending.

Northern Trust

\*Generated by Northern Trust from periodic data on 28 Feb 25 C0710

# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

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

EIN: 83-1177040 Plan Number: 001

Account number AKNOCH

NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                      | Shares/Par Value | Cost              | Current Value     |
|----------------------------------------------------------------------|------------------|-------------------|-------------------|
| <i>Corporate Debt Instruments - Other</i>                            |                  |                   |                   |
| <b>Canada - USD</b>                                                  |                  |                   |                   |
| BANK OF NOVA SCOTIA 2.45% DUE 02-02-2032BEO CUSIP : 06417XAE1        | 190,000.000      | 157,832.90        | 159,073.28        |
| BROOKFIELD FIN INC 4.25% DUE 06-02-2026 CUSIP : 11271LAA0            | 165,000.000      | 157,030.50        | 161,226.53        |
| BROOKFIELD FIN LLC 4% DUE 04-01-2024 CUSIP : 11271RAA7               | 74,000.000       | 74,145.87         | 73,655.04         |
| CANADIAN NATL RY CO 3.65% 02-03-2048 CUSIP : 136375CP5               | 215,000.000      | 182,599.00        | 179,310.12        |
| MANULIFE FINL CORP 4.061% DUE 02-24-2032 CUSIP : 56501RAE6           | 200,000.000      | 187,119.80        | 188,409.11        |
| TORONTO DOMINION BK 4.456% 06-08-2032 CUSIP : 89115A2E1              | 110,000.000      | 109,261.40        | 107,057.47        |
| <b>Total Canada - USD</b>                                            |                  | <b>867,989.47</b> | <b>868,731.55</b> |
| <b>China - USD</b>                                                   |                  |                   |                   |
| ALIBABA GROUP HLDG 3.6% DUE 11-28-2024 CUSIP : 01609WAQ5             | 235,000.000      | 233,054.20        | 230,457.78        |
| <b>Total China - USD</b>                                             |                  | <b>233,054.20</b> | <b>230,457.78</b> |
| <b>France - USD</b>                                                  |                  |                   |                   |
| PVTPL BNP PARIBAS 3.052% 01-13-2031 CUSIP : 09659W2K9                | 335,000.000      | 286,748.00        | 294,701.34        |
| TOTAL CAP INTL FIXED 2.829% 01-10-2030 CUSIP : 89153VAT6             | 210,000.000      | 197,005.20        | 193,168.04        |
| <b>Total France - USD</b>                                            |                  | <b>483,753.20</b> | <b>487,869.38</b> |
| <b>Germany - USD</b>                                                 |                  |                   |                   |
| PVTPL SIEMENS FINANCIERINGSMAT 3.4% DUE 03-16-2027 CUSIP : 82620KAU7 | 290,000.000      | 284,342.10        | 280,030.88        |
| <b>Total Germany - USD</b>                                           |                  | <b>284,342.10</b> | <b>280,030.88</b> |
| <b>Ireland - USD</b>                                                 |                  |                   |                   |
| AERCAP IRELAND CAP/GLOBA 1.65% DUE 10-29-2024 BEO CUSIP : 00774MAU9  | 310,000.000      | 288,633.50        | 299,148.91        |
| <b>Total Ireland - USD</b>                                           |                  | <b>288,633.50</b> | <b>299,148.91</b> |
| <b>Japan - USD</b>                                                   |                  |                   |                   |
| MITSUBISHI UFJ FINL GROUP INC 2.193% DUE02-25-2025 CUSIP : 606822BN3 | 400,000.000      | 379,293.05        | 386,386.09        |
| SUMITOMO MITSUI FINL GROUP INC 5.52% 01-13-2028 CUSIP : 86562MCR9    | 90,000.000       | 90,000.00         | 92,197.44         |
| <b>Total Japan - USD</b>                                             |                  | <b>469,293.05</b> | <b>478,583.53</b> |
| <b>United Kingdom - USD</b>                                          |                  |                   |                   |
| HSBC HLDGS PLC 4.375% DUE 11-23-2026 CUSIP : 404280BH1               | 390,000.000      | 383,552.00        | 381,155.54        |

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Northern Trust

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# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
EIN: 83-1177040 Plan Number: 001

Account number AKNOCH  
NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                                                 | Shares/Par Value | Cost              | Current Value     |
|-------------------------------------------------------------------------------------------------|------------------|-------------------|-------------------|
| <i>Corporate Debt Instruments - Other</i>                                                       |                  |                   |                   |
| <b>United Kingdom - USD</b>                                                                     |                  |                   |                   |
| NATWEST GROUP PLC 1.642% 06-14-2027 CUSIP : 639057AC2                                           | 220,000.000      | 196,879.10        | 200,927.94        |
| <b>Total United Kingdom - USD</b>                                                               |                  | <b>580,431.10</b> | <b>582,083.48</b> |
| <b>United States - USD</b>                                                                      |                  |                   |                   |
| ALABAMA PWR CO 4.3% DUE 01-02-2046 CUSIP : 010392FP8                                            | 105,000.000      | 100,553.25        | 91,546.46         |
| ALLSTATE CORP 4.2% DUE 12-15-2046 CUSIP : 020002BC4                                             | 210,000.000      | 190,117.55        | 178,929.19        |
| AMAZON COM INC 2.5% DUE 06-03-2050 CUSIP : 023135BT2                                            | 410,000.000      | 287,929.60        | 273,609.27        |
| AMEREN ILL CO 3.7% 12-01-2047 CUSIP : 02361DAR1                                                 | 455,000.000      | 383,214.65        | 370,456.97        |
| AMERICAN EXPRESS CO 5.85% 11-05-2027 CUSIP : 025816DB2                                          | 175,000.000      | 182,187.25        | 182,623.93        |
| AMERICAN TOWER CORP 2.75% DUE 01-15-2027 CUSIP : 03027XAX8                                      | 420,000.000      | 382,991.60        | 393,947.27        |
| AMERN CR ACCEP 4.86% DUE 10-13-2028 CUSIP : 02528GAE3                                           | 400,000.000      | 399,944.68        | 397,246.76        |
| ANTHEM INC 3.65% 12-01-2027 CUSIP : 036752AB9                                                   | 395,000.000      | 382,031.85        | 382,605.35        |
| APPLE INC 4.375% DUE 05-13-2045 CUSIP : 037833BH2                                               | 400,000.000      | 392,075.00        | 380,837.16        |
| ARES CAP CORP 7.0% 01-15-2027 CUSIP : 04010LBE2                                                 | 145,000.000      | 145,009.30        | 149,223.98        |
| AT&T INC 1.65% DUE 02-01-2028 CUSIP : 00206RKG6                                                 | 60,000.000       | 52,914.00         | 53,475.26         |
| AT&T INC 4.35% DUE 03-01-2029 CUSIP : 00206RHJ4                                                 | 190,000.000      | 185,231.00        | 187,683.93        |
| AVALONBAY CMNTYS INC MEDIUM TERM NTS 2.3% DUE 03-01-2030 CUSIP : 05348EBG3                      | 110,000.000      | 98,910.90         | 95,692.03         |
| BAKER HUGHES LLC/CO-OBL 2.061% 12-15-2026 CUSIP : 05724BAD1                                     | 215,000.000      | 199,187.70        | 201,273.84        |
| BANK OF AMERICA CORPORATION 2.087% 06-14-2029 CUSIP : 06051GJZ3                                 | 455,000.000      | 387,412.75        | 401,381.46        |
| BB&T BRH BKG & TR FIXED 2.636% DUE 09-17-2029 CUSIP : 07330MAC1                                 | 405,000.000      | 386,713.65        | 376,986.91        |
| BERKSHIRE HATHAWAY 4.3% DUE 05-15-2043 CUSIP : 084664BV2                                        | 195,000.000      | 196,164.15        | 183,057.09        |
| BLACKSTONE PVT CR 2.625% DUE 12-15-2026 CUSIP : 09261HAD9                                       | 230,000.000      | 195,053.80        | 208,315.15        |
| BMO 2022-C2 MTG TR FLTGT RT 4.81018% DUE 07-15-2054 CUSIP : 05602NAH3                           | 175,000.000      | 171,861.69        | 166,629.70        |
| BMO 2023-C7 MTG TR 6.16% DUE 12-15-2056 CUSIP : 05593FAD0                                       | 200,000.000      | 205,999.06        | 217,421.14        |
| BOSTON GAS CO 3.001% DUE 08-01-2029 CUSIP : 100743AL7                                           | 427,000.000      | 374,186.68        | 382,433.03        |
| BP CAP MKTS AMER INC SR GTD NT 2.721% 01-12-2032 CUSIP : 10373QBT6                              | 305,000.000      | 264,877.35        | 266,247.69        |
| BREAN ASSET BACKED SECS TR 2023-RM6 MTG BACKED NT CL A1 144A 5.25% 01-25-2063 CUSIP : 10638AAA4 | 149,794.110      | 142,602.82        | 141,831.00        |
| BREAN AST BACKED 4.5% DUE 03-25-2078 CUSIP : 10638BAB0                                          | 170,000.000      | 142,102.73        | 144,628.13        |
| BRISTOL MYERS SQUIBB CO 5.9% 11-15-2033 CUSIP : 110122DZ8                                       | 125,000.000      | 126,279.75        | 136,450.55        |
| BURLINGTON NORTHN SANTA FE LLC 5.15 09-01-2043 CUSIP : 12189LAP6                                | 280,000.000      | 289,842.70        | 287,649.54        |

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# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
EIN: 83-1177040 Plan Number: 001

Account number AKNOCH  
NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                                               | Shares/Par Value | Cost       | Current Value |
|-----------------------------------------------------------------------------------------------|------------------|------------|---------------|
| <i>Corporate Debt Instruments - Other</i>                                                     |                  |            |               |
| <b>United States - USD</b>                                                                    |                  |            |               |
| CENTERPOINT ENERGY RES CORP 1.75% DUE 10-01-2030 CUSIP : 15189YAF3                            | 115,000.000      | 93,628.40  | 95,583.60     |
| CIGNA CORP NEW 2.4% DUE 03-15-2030 CUSIP : 125523CL2                                          | 220,000.000      | 195,142.60 | 192,912.84    |
| CISCO SYS INC 5.5% DUE 01-15-2040 CUSIP : 17275RAF9                                           | 175,000.000      | 191,966.60 | 186,821.65    |
| CITIGROUP COML MTG SER 2017-P7 CL AS 3.915% 04-14-2050 CUSIP : 17325HBR4                      | 205,000.000      | 194,998.24 | 184,118.45    |
| CITIGROUP INC FIXED 2.666% DUE 01-29-2031 CUSIP : 172967ML2                                   | 230,000.000      | 194,656.30 | 199,801.29    |
| CMO GS MTG SECS TR 2014-GC22 SER 2014-GC22 CL B 4.391 DUE 06-10-2047 CUSIP : 36253BAZ6        | 405,000.000      | 391,710.94 | 317,888.75    |
| CMO JPMDB COML MTG SER 17-C5 CL AS FLTG R DUE 03-15-2050 REG CUSIP : 46590TAJ4                | 410,000.000      | 391,822.27 | 332,397.95    |
| COMCAST CORP NEW 3.4% DUE 07-15-2046 CUSIP : 20030NBU4                                        | 245,000.000      | 196,524.05 | 190,564.43    |
| COMCAST CORP NEW 4.25% DUE 01-15-2033 CUSIP : 20030NBH3                                       | 190,000.000      | 183,291.10 | 184,920.92    |
| COMWLTH EDISON CO 3.7% DUE 03-01-2045 CUSIP : 202795JF8                                       | 225,000.000      | 190,656.00 | 182,054.88    |
| CONAGRA BRANDS INC 1.375% DUE 11-01-2027 CUSIP : 205887CF7                                    | 240,000.000      | 199,392.60 | 210,700.26    |
| CONOCOPHILLIPS 5.3% 05-15-2053 CUSIP : 20826FBE5                                              | 145,000.000      | 144,829.50 | 149,553.60    |
| CONS EDISON CO N Y INC 4.45 DUE 03-15-2044 REG CUSIP : 209111FD0                              | 205,000.000      | 184,838.25 | 184,164.71    |
| COREBRIDGE FINL INC SR NT 3.65% 04-05-2027 CUSIP : 21871XAD1                                  | 179,000.000      | 167,483.69 | 172,250.99    |
| CORPORATE OFFICE PPTYS L P 2.0% 01-15-2027 CUSIP : 22003BAN6                                  | 115,000.000      | 92,793.50  | 95,843.79     |
| DEERE & CO FIXED 3.1% DUE 04-15-2030 CUSIP : 244199BJ3                                        | 200,000.000      | 194,530.00 | 185,820.83    |
| DUKE ENERGY CORP 4.3% DUE 03-15-2028 CUSIP : 26441CBS3                                        | 315,000.000      | 314,518.05 | 310,847.87    |
| EXETER AUTOMOBILE RECBLES TR 2015-3 SR 22-2A CL D 4.56% 07-17-2028 CUSIP : 30166QAF6          | 400,000.000      | 383,062.50 | 387,997.80    |
| EXETER AUTOMOBILE RECEIVABLES TR ASSET BACKED NT CL C .98% 06-15-2026 CUSIP : 30165XAE5       | 55,934.350       | 54,566.58  | 55,194.30     |
| EXETER AUTOMOBILE RECEIVABLES TR AUTO RECEIVABLES BKD NT CL 2.9% 07-17-2028 CUSIP : 30165XAG0 | 190,000.000      | 172,907.42 | 177,345.81    |
| EXXON MOBIL CORP 3.095% DUE 08-16-2049 CUSIP : 30231GAZ5                                      | 110,000.000      | 80,561.80  | 81,967.80     |
| GEN DYNAMICS CORP FIXED 4.25% DUE 04-01-2040 CUSIP : 369550BH0                                | 200,000.000      | 189,320.50 | 187,105.18    |
| GEN MOTORS FINL CO 4.3% DUE 04-06-2029 CUSIP : 37045XDV5                                      | 190,000.000      | 177,230.10 | 183,205.65    |
| GENERAL MTRS FINL CO INC 1.2% DUE 10-15-2024 BEO CUSIP : 37045XDM5                            | 205,000.000      | 191,144.65 | 197,816.35    |
| GILEAD SCIENCES 4% DUE 09-01-2036 CUSIP : 375558BJ1                                           | 270,000.000      | 250,268.66 | 248,960.02    |
| GOLDMAN SACHS GROUP INC 1.992% DUE 01-27-2032 REG CUSIP : 38141GXR0                           | 480,000.000      | 381,738.75 | 388,517.42    |
| HALEON US CAPITAL LLC 3.625% 03-24-2032 CUSIP : 36264FAM3                                     | 250,000.000      | 210,960.05 | 230,972.34    |

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Northern Trust

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# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
EIN: 83-1177040 Plan Number: 001

Account number AKNOCH  
NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                                               | Shares/Par Value | Cost       | Current Value |
|-----------------------------------------------------------------------------------------------|------------------|------------|---------------|
| <i>Corporate Debt Instruments - Other</i>                                                     |                  |            |               |
| <b>United States - USD</b>                                                                    |                  |            |               |
| HOME DEPOT INC 4.5% DUE 12-06-2048 CUSIP : 437076BX9                                          | 295,000.000      | 287,666.20 | 279,389.11    |
| INTEL CORP 3.734% 12-08-2047 BEO CUSIP : 458140BG4                                            | 220,000.000      | 197,023.20 | 179,278.18    |
| INTERCONTINENTAL EXCHANGE INC 2.65% 09-15-2040 CUSIP : 45866FAP9                              | 260,000.000      | 191,942.10 | 194,386.35    |
| JOHNSON & JOHNSON 3.55% DUE 03-01-2036 CUSIP : 478160BU7                                      | 185,000.000      | 158,086.20 | 171,444.59    |
| JPMBB COMML MTG SECS TR 2015-C28 CL B FLTG RT DUE 10-15-2048 REG CUSIP : 46644FAJ0            | 120,000.000      | 113,226.56 | 112,376.99    |
| JPMORGAN CHASE & CO 3.882% 07-24-2038 CUSIP : 46647PAJ5                                       | 430,000.000      | 379,389.80 | 382,147.24    |
| KIMBERLY-CLARK 3.9% DUE 05-04-2047 CUSIP : 494368BW2                                          | 85,000.000       | 75,209.21  | 72,288.16     |
| KIMCO RLTY CORP 2.8% DUE 10-01-2026 CUSIP : 49446RAP4                                         | 305,000.000      | 284,912.60 | 287,884.04    |
| MEDTRONIC INC 4.375% DUE 03-15-2035 CUSIP : 585055BT2                                         | 225,000.000      | 224,599.69 | 219,993.29    |
| MFRS & TRADERS TR CO BK 3.4% 08-17-2027 CUSIP : 55279HAQ3                                     | 220,000.000      | 207,700.84 | 203,751.98    |
| MICROSOFT CORP 2.921% 03-17-2052 USD CUSIP : 594918CE2                                        | 255,000.000      | 198,240.80 | 189,122.55    |
| NATIONAL RURAL UTILS COOP FIXED 3.7% 03-15-2029 CUSIP : 637432NS0                             | 200,000.000      | 192,052.00 | 190,014.18    |
| NEVADA PWR CO 3.7% DUE 05-01-2029 CUSIP : 641423CC0                                           | 175,000.000      | 173,826.39 | 167,893.73    |
| NORTHROP GRUMMAN 3.25% DUE 01-15-2028 CUSIP : 666807BN1                                       | 200,000.000      | 189,170.00 | 191,197.97    |
| O REILLY AUTOMOTIVE INC NEW 1.75% 03-15-2031 CUSIP : 67103HAK3                                | 160,000.000      | 126,070.82 | 129,847.39    |
| OMNICOM GROUP INC SR NT 2.6% 08-01-2031 CUSIP : 681919BD7                                     | 225,000.000      | 192,379.50 | 193,612.57    |
| ONCOR ELEC DELIVERY CO LLC CORP 3.8% 06-01-2049 CUSIP : 68233JBP8                             | 240,000.000      | 207,249.60 | 197,121.47    |
| ORACLE CORP 6.5% DUE 04-15-2038 CUSIP : 68389XAE5                                             | 125,000.000      | 130,608.75 | 138,295.99    |
| PEPSICO INC 2.875% DUE 10-15-2049 CUSIP : 713448EP9                                           | 105,000.000      | 68,265.30  | 77,381.85     |
| PFIZER INVESTMENT ENTER 5.3% 05-19-2053 CUSIP : 716973AG7                                     | 260,000.000      | 268,917.60 | 266,479.77    |
| PNC BK N A PITTSBURGH PA MEDIUM TERM SUB4.05% DUE 07-26-2028 CUSIP : 69349LAR9                | 395,000.000      | 379,254.35 | 380,926.26    |
| PROLOGIS L P 1.25% 10-15-2030 CUSIP : 74340XBR1                                               | 240,000.000      | 191,935.15 | 194,246.17    |
| PRUDENTIAL FINL 3% DUE 03-10-2040 CUSIP : 74432QCJ2                                           | 185,000.000      | 149,535.50 | 144,292.24    |
| PUB SVC ELEC GAS CO FIXED 3.2% 05-15-2029 REG CUSIP : 74456QBY1                               | 205,000.000      | 193,757.80 | 191,648.18    |
| PVTPL AVIS BUDGET RENT CAR FDG AESOP LLC SR 2023-8 CLA 6.02% DUE 02-20-2030 CUSIP : 05377RHM9 | 225,000.000      | 224,911.71 | 231,875.10    |
| PVTPL BELROSE FDG TR 2.33% DUE 08-15-2030/05-15-2030 BEO CUSIP : 080807AA8                    | 235,000.000      | 190,538.60 | 187,975.89    |
| PVTPL CAMERON LNG LLC 2.902% 07-15-2031 CUSIP : 133434AA8                                     | 215,000.000      | 196,247.95 | 188,932.67    |

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Schedule H, Line 4i – Schedule of Assets (Held at End of Year)  
EIN: 83-1177040 Plan Number: 001

Account number AKNOCH  
NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                                                     | Shares/Par Value | Cost       | Current Value |
|-----------------------------------------------------------------------------------------------------|------------------|------------|---------------|
| <i>Corporate Debt Instruments - Other</i>                                                           |                  |            |               |
| <b>United States - USD</b>                                                                          |                  |            |               |
| PVTPL CMO BB-UBS TR 2012-SHOW COML MTG PASSTHRUTF CL A 144A 3.4302 11-5-36 BEO<br>CUSIP : 05538UAA1 | 415,000.000      | 398,205.47 | 380,880.61    |
| PVTPL CMO FINANCE AMER STRUCTURED SECS TR SR 2022-S6 CL A1 3.0% DUE<br>12-25-2072 CUSIP : 31740XAA5 | 192,968.790      | 170,384.53 | 182,873.11    |
| PVTPL CNO GLOBAL FDG 1.65% 01-06-2025 CUSIP : 18977W2B5                                             | 40,000.000       | 37,658.00  | 38,219.78     |
| PVTPL FINANCE AMER STRUCTURED SECS TR SER 2023 S1 3.0% 2-25-2073 CUSIP :<br>31739RAC7               | 69,026.610       | 62,222.67  | 64,075.28     |
| PVTPL HYUNDAI CAP AMER 1.0% 09-17-2024 CUSIP : 44891ABY2                                            | 105,000.000      | 97,899.90  | 101,626.01    |
| PVTPL HYUNDAI CAPITAL AMERICA 5.68% 06-26-2028 CUSIP : 44891ACH8                                    | 110,000.000      | 109,439.00 | 112,216.31    |
| PVTPL KATAYMA CLO I LTD/KATAYMA CLO I LLC SER 23-1A CL A1 FLTG 10-20-2036 CUSIP :<br>48585JAA8      | 250,000.000      | 250,000.00 | 250,117.68    |
| PVTPL MET LIFE GLOB FUNDING I 3.05% DUE 06-17-2029 CUSIP : 59217GDC0                                | 105,000.000      | 98,390.25  | 95,478.47     |
| PVTPL NEW YORK LIFE INS CO 3.75% DUE 05-15-2050 CUSIP : 64952GAT5                                   | 235,000.000      | 194,523.60 | 188,781.57    |
| PVTPL PENSKE TRUCK LEASING CO L P/PTL FIN CO 1.7% DUE 06-15-2026 BEO CUSIP :<br>709599BM5           | 110,000.000      | 99,425.70  | 101,148.87    |
| PVTPL SANTANDER DR AUTO RECEIVABLES TR 8.14% SR 23-S1 CL R1 04-18-2028 CUSIP :<br>80286QAA7         | 141,752.890      | 141,746.40 | 141,792.21    |
| PVTPL SCOTT TR SR 23-SFS CL A 5.90975%03-15-2028 CUSIP : 810064AA3                                  | 105,000.000      | 105,000.00 | 105,545.40    |
| QUALCOMM INC FIXED 5.4% DUE 05-20-2033 CUSIP : 747525BS1                                            | 35,000.000       | 34,898.85  | 37,882.80     |
| RTX CORP 6.0% 03-15-2031 CUSIP : 75513ECV1                                                          | 85,000.000       | 84,943.05  | 90,675.61     |
| SANTANDER DR AUTO 1.48% DUE 01-15-2027 CUSIP : 80286WAG1                                            | 93,947.010       | 90,453.36  | 91,878.90     |
| SANTANDER DR AUTO 5% DUE 11-15-2029 CUSIP : 80286FAE3                                               | 195,000.000      | 194,915.38 | 192,253.66    |
| SANTANDER DRIVE AUTO RECEIVABLES TR SER 23-4 CL C 6.04% DUE 12-15-2031 CUSIP :<br>802927AF0         | 175,000.000      | 174,956.41 | 177,998.36    |
| SIMON PPTY GROUP L 3.375% DUE 06-15-2027 CUSIP : 828807DC8                                          | 290,000.000      | 275,088.34 | 278,014.08    |
| SIMON PPTY GROUP L 3.8% DUE 07-15-2050 CUSIP : 828807DJ3                                            | 245,000.000      | 167,540.80 | 194,292.64    |
| SOUTHWESTN PUB SVC 4.5% DUE 08-15-2041 CUSIP : 845743BN2                                            | 200,000.000      | 186,846.00 | 177,932.79    |
| STATE STR CORP 2.4% DUE 01-24-2030 CUSIP : 857477BG7                                                | 210,000.000      | 183,732.15 | 187,694.16    |
| SUNOCO LOGISTICS 3.9% DUE 07-15-2026 CUSIP : 86765BAT6                                              | 390,000.000      | 375,613.35 | 379,197.21    |
| TARGET CORP 4.5% DUE 09-15-2032 BEO CUSIP : 87612EBP0                                               | 135,000.000      | 129,051.45 | 136,597.58    |
| TEXAS INSTRS INC 3.65% DUE 08-16-2032 CUSIP : 882508BP8                                             | 100,000.000      | 99,709.00  | 95,239.80     |
| UNITEDHEALTH GROUP 4.625% DUE 07-15-2035 CUSIP : 91324PCQ3                                          | 385,000.000      | 386,454.10 | 387,629.32    |

\*\* All or a portion of this security participates in Securities Lending.

See Independent Auditors' Report.

Northern Trust

\*Generated by Northern Trust from periodic data on 28 Feb 25 C0710

# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

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

EIN: 83-1177040 Plan Number: 001

Account number AKNOCH

NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID | Shares/Par Value | Cost | Current Value |
|---------------------------------|------------------|------|---------------|
|---------------------------------|------------------|------|---------------|

### Corporate Debt Instruments - Other

#### United States - USD

|                                                                                                  |             |            |            |
|--------------------------------------------------------------------------------------------------|-------------|------------|------------|
| US BANCORP 4.548% 07-22-2028 CUSIP : 91159HJF8                                                   | 195,000.000 | 195,000.00 | 192,261.91 |
| UTD PARCEL SVC INC 3.75% 11-15-2047 CUSIP : 911312BN5                                            | 215,000.000 | 193,357.20 | 182,700.11 |
| VENTAS RLTY LTD PARTNERSHIP 3.75 DUE 05-01-2024 CUSIP : 92277GAD9                                | 385,000.000 | 383,022.15 | 382,275.33 |
| VERIZON COMMUNICATIONS 4.4% DUE 11-01-2034 REG CUSIP : 92343VCQ5                                 | 200,000.000 | 193,905.00 | 192,803.88 |
| VERIZON FIXED 4.016% DUE 12-03-2029 CUSIP : 92343VEU4                                            | 255,000.000 | 246,460.02 | 246,847.46 |
| VIRGINIA ELEC & PWR CO 5.3% 08-15-2033 CUSIP : 927804GM0                                         | 90,000.000  | 88,099.50  | 92,830.61  |
| VMWARE INC FIXED 4.5% DUE 05-15-2025 CUSIP : 928563AD7                                           | 105,000.000 | 106,118.05 | 103,961.62 |
| WALMART INC 4.5% DUE 09-09-2052 BEO CUSIP : 931142EZ2                                            | 215,000.000 | 195,418.90 | 209,952.50 |
| WELLS FARGO & CO NEW MEDIUM TERM SR NTS TRANCHE # TR 00155 4.3% DUE 07-22-2027 CUSIP : 94974BGL8 | 380,000.000 | 374,981.20 | 372,159.53 |
| WELLTOWER INC 3.625% DUE 03-15-2024 CUSIP : 95040QAG9                                            | 285,000.000 | 283,609.65 | 283,080.59 |
| WESTLAKE 2.12% DUE 01-15-2027 CUSIP : 96043JAL9                                                  | 195,000.000 | 181,532.81 | 185,552.95 |
| WESTLAKE 5.48% DUE 09-15-2027 CUSIP : 96042VAG4                                                  | 55,000.000  | 54,999.92  | 54,498.36  |

|                                  |  |                      |                      |
|----------------------------------|--|----------------------|----------------------|
| <b>Total United States - USD</b> |  | <b>23,918,258.94</b> | <b>23,820,283.24</b> |
|----------------------------------|--|----------------------|----------------------|

|                                                 |  |                      |                      |
|-------------------------------------------------|--|----------------------|----------------------|
| <b>Total Corporate Debt Instruments - Other</b> |  | <b>27,763,550.06</b> | <b>27,697,093.12</b> |
|-------------------------------------------------|--|----------------------|----------------------|

### Value of Interest in Common/Collective Trusts

#### United States - USD

|                                                      |               |              |              |
|------------------------------------------------------|---------------|--------------|--------------|
| * NT COLLECTIVE SHORT TERM INVT FD CUSIP : 66586U452 | 4,254,007.660 | 4,254,007.66 | 4,254,007.66 |
|------------------------------------------------------|---------------|--------------|--------------|

|                                  |  |                     |                     |
|----------------------------------|--|---------------------|---------------------|
| <b>Total United States - USD</b> |  | <b>4,254,007.66</b> | <b>4,254,007.66</b> |
|----------------------------------|--|---------------------|---------------------|

|                                                            |  |                     |                     |
|------------------------------------------------------------|--|---------------------|---------------------|
| <b>Total Value of Interest in Common/Collective Trusts</b> |  | <b>4,254,007.66</b> | <b>4,254,007.66</b> |
|------------------------------------------------------------|--|---------------------|---------------------|

### Value of Interest in Registered Investment Companies

#### Emerging Markets Region - USD

|                                                                              |             |              |              |
|------------------------------------------------------------------------------|-------------|--------------|--------------|
| MFO FIDELITY SALEM STREET TRUST FIDELITYSALEM STREET TRUST CUSIP : 316146331 | 403,033.160 | 4,660,106.32 | 4,050,483.26 |
|------------------------------------------------------------------------------|-------------|--------------|--------------|

|                                            |  |                     |                     |
|--------------------------------------------|--|---------------------|---------------------|
| <b>Total Emerging Markets Region - USD</b> |  | <b>4,660,106.32</b> | <b>4,050,483.26</b> |
|--------------------------------------------|--|---------------------|---------------------|

#### International Region - USD

|                                                   |             |              |              |
|---------------------------------------------------|-------------|--------------|--------------|
| MFO FIDELITY INTL INDX-INST PRM CUSIP : 315911727 | 206,827.280 | 9,847,089.07 | 9,793,271.71 |
|---------------------------------------------------|-------------|--------------|--------------|

\*\* All or a portion of this security participates in Securities Lending.

See Independent Auditors' Report.

Northern Trust

\*Generated by Northern Trust from periodic data on 28 Feb 25 C0710

# Nouryon Chemicals Retirement Plan

5500 (1)

30 DEC 23

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

EIN: 83-1177040 Plan Number: 001

Account number AKNOCH

NOURYON CHEMICALS RET PLAN

As of December 30, 2023

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## ◆ Assets held for Investment Purposes

| Security Description / Asset ID                                               | Shares/Par Value | Cost                 | Current Value        |
|-------------------------------------------------------------------------------|------------------|----------------------|----------------------|
| <i>Value of Interest in Registered Investment Companies</i>                   |                  |                      |                      |
| <b>Total International Region - USD</b>                                       |                  | <b>9,847,089.07</b>  | <b>9,793,271.71</b>  |
| <b>United States - USD</b>                                                    |                  |                      |                      |
| MFO SCHWAB SMALL CAP INDEX SELECT CUSIP : 808509848                           | 70,834.240       | 2,424,805.18         | 2,302,821.14         |
| MFO VANGUARD INDEX TR VANGUARD GROWTH INDEX FD ADMIRAL #509 CUSIP : 922908660 | 19,514.630       | 2,910,019.97         | 3,122,340.80         |
| MFO VANGUARD INDEX TRUST SMALL CAP INDEXFD ADMIRAL SHS CUSIP : 922908686      | 14,479.710       | 1,505,117.53         | 1,479,681.56         |
| MFO VANGUARD VALUE INDEX FD-ADM CUSIP : 922908678                             | 48,373.070       | 2,752,071.72         | 2,819,666.25         |
| MFOFIDELITY 500 INDEX-INST PREM CUSIP : 315911750                             | 97,267.870       | 15,404,141.09        | 16,096,859.81        |
| <b>Total United States - USD</b>                                              |                  | <b>24,996,155.49</b> | <b>25,821,369.56</b> |
| <b>Total Value of Interest in Registered Investment Companies</b>             |                  | <b>39,503,350.88</b> | <b>39,665,124.53</b> |
| <b>Total</b>                                                                  |                  | <b>78,446,918.80</b> | <b>78,190,416.65</b> |

\* - Denotes a party-in-interest.

Although this report has been prepared using information believed to be reliable, it may contain information provided by third parties or derived from third party information, and/or information that may have been obtained from, categorized or otherwise reported based upon client direction. The Northern Trust Company does not guarantee the accuracy, timeliness or completeness of any such information. The information included in this report is intended to assist clients with their financial reporting needs, but you must consult with your accountants, auditors and/or legal counsel to ensure your accounting and financial reporting complies with applicable laws, regulations and accounting guidance. The Northern Trust Company and its affiliates shall have no responsibility for the consequences of investment decisions made in reliance on information contained in this report.

\*\* All or a portion of this security participates in Securities Lending.

See Independent Auditors' Report.

## Nouryon Chemicals Retirement Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 83-1177040 Plan Number: 001

For the Year Ended December 30, 2023

|                            |                      | (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|----------------------------|----------------------|--------------------------------|---------------------------------------------------------------------------------|--------------------|-------------------|-------------------|------------------------------------------------|------------------------|
| <b>Series Transactions</b> |                      |                                |                                                                                 |                    |                   |                   |                                                |                        |
|                            | Fidelity Investments |                                | FIDELITY 500 INDEX-INST PREM                                                    | \$ 254,572         | \$ -              | \$ 254,572        | \$ 254,572                                     | \$ -                   |
|                            | Fidelity Investments |                                | FIDELITY 500 INDEX-INST PREM                                                    | -                  | 3,822,000         | 4,001,425         | 3,822,000                                      | (179,425)              |
|                            | Northern Trust       |                                | COLLECTIVE SHORT TERM INVT FD                                                   | 17,257,068         | -                 | 17,257,068        | 17,257,068                                     | -                      |
|                            | Northern Trust       |                                | COLLECTIVE SHORT TERM INVT FD                                                   | -                  | 16,941,737        | 16,941,737        | 16,941,737                                     | -                      |
|                            |                      |                                |                                                                                 | \$17,511,640       | \$20,763,737      | \$38,454,802      | \$38,275,377                                   | \$ (179,425)           |

There were no Category (i), (ii), or (iv) Reportable Transactions during the year ended December 30, 2023.

Columns (e) Lease rental and (f) Expenses incurred with transaction are not applicable.

*See Independent Auditors' Report.*

# SCHEDULE SB ATTACHMENTS

## Schedule SB, Line 26a Schedule of Active Participant Data as of December 31, 2022

| Attained Age | Attained Years of Credited Service <sup>1</sup> |     |     |       |       |       |       |       |       |           | Total |
|--------------|-------------------------------------------------|-----|-----|-------|-------|-------|-------|-------|-------|-----------|-------|
|              | Under 1                                         | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40 & Over |       |
| Under 25     | 0                                               | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 25-29        | 0                                               | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 30-34        | 0                                               | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 35-39        | 0                                               | 1   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 1     |
| 40-44        | 1                                               | 1   | 5   | 6     | 3     | 0     | 0     | 0     | 0     | 0         | 16    |
| 45-49        | 1                                               | 6   | 16  | 4     | 9     | 0     | 0     | 0     | 0     | 0         | 36    |
| 50-54        | 1                                               | 3   | 25  | 18    | 24    | 5     | 0     | 0     | 0     | 0         | 76    |
| 55-59        | 2                                               | 6   | 19  | 20    | 36    | 23    | 11    | 0     | 0     | 0         | 117   |
| 60-64        | 3                                               | 1   | 11  | 19    | 28    | 20    | 13    | 2     | 0     | 0         | 97    |
| 65-69        | 2                                               | 3   | 2   | 3     | 8     | 3     | 5     | 5     | 2     | 1         | 34    |
| 70 & over    | 0                                               | 1   | 0   | 0     | 0     | 1     | 1     | 1     | 0     | 0         | 4     |
| Total        | 10                                              | 22  | 78  | 70    | 108   | 52    | 30    | 8     | 2     | 1         | 381   |

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

Plan Name: Nouryon Chemicals Retirement Plan  
 EIN / PN: 83-1177040/001  
 Plan Sponsor: Nouryon Chemicals LLC  
 Valuation Date: December 31, 2022

# SCHEDULE SB ATTACHMENTS

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

### Economic Assumptions

#### Interest rate basis:

- Applicable month August 2022
- Interest rate basis 3-Segment Rates

#### Interest rates for valuation and lump sum conversions:

|                           | Reflecting<br>Corridors | Not Reflecting<br>Corridors |
|---------------------------|-------------------------|-----------------------------|
| • First segment rate      | 4.75%                   | 1.27%                       |
| • Second segment rate     | 5.18%                   | 2.99%                       |
| • Third segment rate      | 5.92%                   | 3.51%                       |
| • Effective interest rate | 5.32%                   | 3.03%                       |

#### Annual rates of increase:

- Interest crediting rate for RAP and HRAP - 2023 4.450%
- Interest crediting rate for RAP and HRAP - 2024+ 4.525% for 2024 grading up linearly to 4.750% for 2027+

#### Administrative Expenses:

Plan-related expenses based on prior year's expenses and Nouryon's best estimate of current year expenses were added to the target normal cost. For plan year 2022, the estimate of plan-related expenses is \$1,800,000.

As permitted by law, rates reflecting stabilization are used to determine the funding target, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

# SCHEDULE SB ATTACHMENTS

## Demographic Assumptions

### Mortality:

- **Healthy** For all participants: Separate rates for non-annuitants (based on RP-2014 “Employees” table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2020) and annuitants (based on RP-2014 “Healthy Annuitants” table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2020).
- **Disabled** Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.
- **Lump sum conversion mortality** 417(e)(3) Applicable Mortality Table for 2022

### Termination (not due to disability or retirement):

Rates varying by age and location

#### Representative Termination Rates

| Percentage leaving during the year |                      |           |
|------------------------------------|----------------------|-----------|
| Attained Age                       | ANI Nonunion and ICI | ANI Union |
| 20                                 | 0%                   | 0%        |
| 25                                 | 0%                   | 2%        |
| 30                                 | 12%                  | 2%        |
| 35                                 | 11%                  | 5%        |
| 40                                 | 9%                   | 5%        |
| 45                                 | 7%                   | 5%        |
| 50                                 | 6%                   | 5%        |
| 55                                 | 7%                   | 5%        |

### Disability:

- **Actives**

#### Representative Disability Rates

| Percentage disabled during the year |       |
|-------------------------------------|-------|
| Attained Age                        | Rate  |
| 25                                  | 0.20% |
| 30                                  | 0.20% |
| 40                                  | 0.40% |
| 50                                  | 0.45% |
| 55                                  | 0.60% |
| 60                                  | 1.90% |

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

## SCHEDULE SB ATTACHMENTS

### Retirement:

Rates at which participants are assumed to retire by age are shown below

- Actives

| Percentage retiring during the year |              |           |      |
|-------------------------------------|--------------|-----------|------|
| Age                                 | ANI Nonunion | ANI Union | ICI  |
| Under Age 55                        | 0%           | 0%        | 0%   |
| 55                                  | 5%           | 2%        | 7%   |
| 56                                  | 5%           | 2%        | 7%   |
| 57                                  | 5%           | 2%        | 7%   |
| 58                                  | 7%           | 2%        | 10%  |
| 59                                  | 7%           | 2%        | 10%  |
| 60                                  | 7%           | 2%        | 10%  |
| 61                                  | 7%           | 2%        | 10%  |
| 62                                  | 15%          | 15%       | 20%  |
| 63                                  | 15%          | 15%       | 20%  |
| 64                                  | 15%          | 15%       | 20%  |
| 65                                  | 20%          | 30%       | 35%  |
| 66                                  | 30%          | 40%       | 35%  |
| 67                                  | 30%          | 40%       | 35%  |
| 68                                  | 30%          | 50%       | 35%  |
| 69                                  | 30%          | 50%       | 35%  |
| 70 and older                        | 100%         | 100%      | 100% |

- Inactives:

ICI Consolidated: Retirement age is assumed to be age 65.

All others: Retirement age is assumed to be age 65 or earliest unreduced age for all deferred vested inactive groups.

Terminated vested participants over Normal Retirement Age are assumed to retire immediately with make-up payments from Normal Retirement Date, increased with interest based on the first segment rate of the "applicable interest rate" as defined in Section 417(e)(3) of the code for the month of September preceding the valuation date.

### Form of payment:

- Actives

RAP and HRAP Cash  
Balance:

85% assumed to elect a lump sum and 15% assumed to elect a life annuity. 80% are assumed to elect to begin payment immediately and 20% are assumed to defer payment to age 65.

Traditional Benefits (LS  
option):

For former Alco Union, ANRP participants, Chemicals Master participants in Deer Park, McCook, Morris and Pasadena locations, Powder Coatings participants and former ICI Consolidated – National Starch (Non Paints) Salaried participants, 85% assumed to elect a lump sum and 15% assumed to elect a life annuity.

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

## SCHEDULE SB ATTACHMENTS

All Others (No LS Option): Life annuity.

- Inactive (Terminated Vested) Participants

RAP and HRAP Cash Balance: 90% assumed to elect a lump sum and 10% assumed to elect a life annuity. Those who terminated in the two years prior to the valuation date are assumed to elect an immediate payment and all others are assumed to defer payment to age 65.

Traditional Benefits (LS option): For former Alco Union, ANRP participants, Chemicals Master participants in Deer Park, McCook, Morris and Pasadena locations, Powder Coatings participants and former ICI Consolidated – National Starch (Non Paints) Salaried participants, 75% assumed to elect a lump sum and 25% assumed to elect a life annuity.

All Others (No LS Option): Life annuity, except for former participants in the Closed/Sold locations Chemicals Edison and Wheeling Stamping are assumed to elect a 10-year certain and continuous annuity.

### Percentage married:

- ICI Consolidated: 90%
- All Others: 80%

**Spouse age:** Spouses of male participants assumed to be 3 years younger than participants.  
Spouses of female participants assumed to be same age as participants.

**Valuation earnings:** Not applicable.

## Methods

- Valuation date: First day of plan year.
- Funding target: Present value of accrued benefits as required by regulations under IRC §430.
- Target Normal Cost: Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
- Actuarial value of assets: Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

## SCHEDULE SB ATTACHMENTS

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

### Benefits Not Valued

All benefits were valued except those described as not valued in the Plan Provisions section.

### Assumptions Rationale – Significant Economic Assumptions

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Discount Rate</b>                        | The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Cash Balance Interest Crediting rate</b> | The cash balance interest crediting rate (ICR) is based on the 10-year Treasury rate, subject to a minimum (floor) of 4.00% for the Nouryon Chemicals Retirement Plan (RAP Salaried Plan). The long-term assumption for 10-year Treasury rates is 4.75% and has been set by the Company based on a projection of future market rates. The resulting assumption is a select and ultimate table of rates which reflects both current conditions and expected future conditions. We believe that the selected assumption does not significantly conflict with other economic assumptions used. |
| <b>Lump sum conversion rate</b>             | The lump sum interest rates are set equal to the segment rates as required by IRC §430.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

### Assumptions Rationale – Significant Demographic Assumptions

|                                      |                                                                                                                                                                                                                                                              |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Mortality</b>                     | Assumptions used for funding purposes are as prescribed by IRC §430(h).                                                                                                                                                                                      |
| <b>Employee Turnover Termination</b> | Termination rates were updated based on the results of an experience study conducted in 2015 by the predecessor plan, with annual consideration of whether any conditions have changed that would be expected to produce different experience in the future. |
| <b>Retirement</b>                    | Retirement rates were updated based on the results of an experience study conducted in 2015 by the predecessor plan, with annual consideration of whether any conditions have changed that would be expected to produce different experience in the future.  |

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
| Plan Sponsor:   | Nouryon Chemicals LLC             |
| Valuation Date: | December 31, 2022                 |

# SCHEDULE SB ATTACHMENTS

## Benefit commencement date for deferred benefits:

- Preretirement death benefit For preretirement pension death benefits, surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer.
- Deferred vested benefit Deferred vested pension participants are assumed to begin benefits at the earliest unreduced age because it is expected that many participants will retire and begin benefits when unreduced benefits are first available.

## Form of Payment

The assumed form of payment elections for active and terminated vested participants were updated based on the results of an experience study conducted in 2015 by the predecessor plan, with annual consideration of whether any conditions have changed that would be expected to produce different experience in the future.

## Source of Prescribed Methods

### Funding methods

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

## Changes in Assumptions and Methods

### Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The mortality table used to calculate the funding target and target normal cost was updated to use the MP-2020 projection scale as specified in the regulations under §1.430(h)(3)-1
- The lump sum conversion mortality table was updated to the 417(e) Applicable Mortality Table for 2022.
- The assumed plan-related expenses added to the target normal cost were changed from \$2,100,000 for the 2021 plan year to \$1,800,000 for the 2022 plan year to reflect anticipated experience. The methodology to determine the assumed plan-related expenses, however, has not changed from the prior year.

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

# SCHEDULE SB ATTACHMENTS

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## Sources of Valuation Data

The primary source of participant data for the current valuation is a census of all participants supplied by Nouryon Chemicals LLC through WTW eepoint. The data was provided as of December 31, 2022.

## Missing or Incomplete Data

We made the following assumptions for missing or incomplete data. For missing dates (hire, birth, retirement), we used the average data for all similar participants in that plan. For missing benefits for deferred inactives or participants currently receiving benefits, we used the benefit from the prior year's data if available; otherwise, we estimated the benefit according to the plan provisions. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

## Assets

The asset data supplied by the Trustee was used by WTW without further audit. Nouryon Chemicals LLC provided the dates and amounts of the prior plan year contributions that were paid in 2023. All of this information has been relied upon by WTW. We are not aware of any errors or omissions in the asset data that would have a significant effect on the results of our calculations.

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
| Plan Sponsor:   | Nouryon Chemicals LLC             |
| Valuation Date: | December 31, 2022                 |

|                         |                                              |
|-------------------------|----------------------------------------------|
| <b>Plan Name</b>        | <b>Nouryon Chemicals Retirement Plan</b>     |
| <b>Plan Sponsor EIN</b> | <b>83-1177040</b>                            |
| <b>ERISA Plan #</b>     | <b>001</b>                                   |
| <b>Plan Year Ending</b> | <b>December 31, 2022 – December 31, 2023</b> |

**The required attachment marked with an “X” in the Attachment column is included within the Accountant’s Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan’s Independent Qualified Public Accountant (IQPA).**

| <b>Form/Schedule</b> | <b>Line #</b> | <b>Description</b>                                          | <b>Attachment</b> |
|----------------------|---------------|-------------------------------------------------------------|-------------------|
| 5500 Sch. H          | Line 3        | Financial statements used in formulating the IQPA's opinion | X                 |
| 5500 Sch. H          | Line 4i       | Schedule of Assets (Held at End of Year)                    | X                 |
| 5500 Sch. H          | Line 4i       | Schedule of Assets (Acquired and Disposed of Within Year)   |                   |
| 5500 Sch. H          | Line 4j       | Schedule of Reportable Transactions                         | X                 |
| 5500 Sch. H          | Line 4a       | Schedule of Delinquent Participant Contributions            |                   |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2022 or fiscal plan year beginning 12/31/2022 and ending 12/30/2023

▶ **Round off amounts to nearest dollar.**

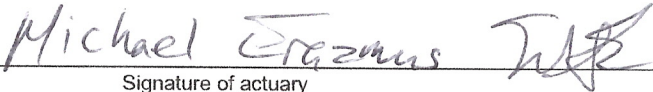
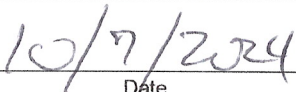
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br>NOURYON CHEMICALS RETIREMENT PLAN                                                                                | <b>B</b> Three-digit plan number (PN) ▶ 001                                                                                                             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>Nouryon Chemicals LLC                                         | <b>D</b> Employer Identification Number (EIN)<br>83-1177040                                                                                             |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>                                                                                |
| <b>1</b> Enter the valuation date: Month 12 Day 31 Year 2022                                                                                                                                                    |                                                                                                         |
| <b>2</b> Assets:                                                                                                                                                                                                |                                                                                                         |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b> 77,369,121                                                                                    |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> 85,106,033                                                                                    |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             |                                                                                                         |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                      | (1) Number of participants 518 (2) Vested Funding Target 45,617,423 (3) Total Funding Target 45,617,423 |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | 469 20,024,608 20,024,608                                                                               |
| <b>c</b> For active participants .....                                                                                                                                                                          | 381 26,146,878 26,422,054                                                                               |
| <b>d</b> Total .....                                                                                                                                                                                            | 1,368 91,788,909 92,064,085                                                                             |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                           |                                                                                                         |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                                                                                               |
| <b>b</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 ..... | <b>4b</b>                                                                                               |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b> 5.32%                                                                                          |
| <b>6</b> Target normal cost.....                                                                                                                                                                                |                                                                                                         |
| <b>a</b> Present value of current plan year accruals.....                                                                                                                                                       | <b>6a</b> 0                                                                                             |
| <b>b</b> Expected plan-related expenses .....                                                                                                                                                                   | <b>6b</b> 1,800,000                                                                                     |
| <b>c</b> Total (line 6a + line 6b) .....                                                                                                                                                                        | <b>6c</b> 1,800,000                                                                                     |

**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.

|                                                                       |                                                                                     |                                                                                       |
|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                      |  |  |
| Michael Erasmus                                                       | Signature of actuary                                                                | Date                                                                                  |
| Willis Towers Watson US LLC                                           | Type or print name of actuary                                                       | 2306431                                                                               |
| Willis Tower<br>233 South Wacker Drive Suite 1800<br>Chicago IL 60606 | Firm name                                                                           | Most recent enrollment number                                                         |
|                                                                       | Address of the firm                                                                 | 312-288-7700                                                                          |
|                                                                       |                                                                                     | Telephone number (including area code)                                                |

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

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

**Schedule SB (Form 5500) 2022**  
v. 220413

| <b>Part II</b> |                                                                                                                                                                      | <b>Beginning of Year Carryover and Prefunding Balances</b> |                        |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------|
|                |                                                                                                                                                                      | (a) Carryover balance                                      | (b) Prefunding balance |
| <b>7</b>       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                                      | 0                                                          | 0                      |
| <b>8</b>       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                                   | 0                                                          | 0                      |
| <b>9</b>       | Amount remaining (line 7 minus line 8) .....                                                                                                                         | 0                                                          | 0                      |
| <b>10</b>      | Interest on line 9 using prior year's actual return of <u>-14.31</u> % .....                                                                                         | 0                                                          | 0                      |
| <b>11</b>      | Prior year's excess contributions to be added to prefunding balance:                                                                                                 |                                                            |                        |
|                | <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                                                            | 528,784                |
|                | <b>b(1)</b> 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>5.50</u> % ..... |                                                            | 29,083                 |
|                | <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                                                            | 0                      |
|                | <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                                                            | 557,867                |
|                | <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                                                            |                        |
| <b>12</b>      | Other reductions in balances due to elections or deemed elections .....                                                                                              | 0                                                          | 0                      |
| <b>13</b>      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                                   | 0                                                          | 0                      |

| <b>Part III</b> |                                                                                                                                                                  | <b>Funding Percentages</b> |          |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------|
| <b>14</b>       | Funding target attainment percentage .....                                                                                                                       | <b>14</b>                  | 92.44 %  |
| <b>15</b>       | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b>                  | 92.44 %  |
| <b>16</b>       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b>                  | 104.63 % |
| <b>17</b>       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b>                  | %        |

| <b>Part IV</b>                                                                           |                                   | <b>Contributions and Liquidity Shortfalls</b> |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                               |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees               | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 09/11/2024                                                                               | 2,668,810                         | 0                                             |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                          |                                   |                                               | <b>18(b)</b>             | 2,668,810                         | <b>18(c)</b>                    |
|                                                                                          |                                   |                                               |                          |                                   | 0                               |

|                                                                                                                                                                                  |            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|---------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:                                             |            |           |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                                                             | <b>19a</b> | 0         |         |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                                                               | <b>19b</b> | 0         |         |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....                                                          | <b>19c</b> | 2,444,059 |         |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                                                                      |            |           |         |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                   |            |           |         |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No |            |           |         |
| <b>c</b> 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**

|                                                 |                                                |                                                           |                                     |                                                     |
|-------------------------------------------------|------------------------------------------------|-----------------------------------------------------------|-------------------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                |                                                           |                                     |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.75 %                         | 2nd segment:<br>5.18 %                                    | 3rd segment:<br>5.92 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....    |                                                |                                                           |                                     | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age ..... |                                                |                                                           |                                     | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined | <input checked="" type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                       |                                         |                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....                                      | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| <b>26</b> Demographic and benefit information                                                                                                                         |                                         |                                        |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...                      | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                   | <b>27</b>                               |                                        |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c) .....                                                                                                                                          | <b>31a</b>          | 1,800,000          |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 6,958,052           | 643,004            |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....                                                           | <b>34</b>           | 2,443,004          |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               |                     |                    | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 2,443,004          |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 2,444,059          |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                                                                                             | <b>38a</b>          | 1,055              |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          |                    |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

|                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

# SCHEDULE SB ATTACHMENTS

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## Schedule SB – Statement by Enrolled Actuary

|                          |                                   |
|--------------------------|-----------------------------------|
| <b>Plan Sponsor</b>      | Nouryon Chemicals LLC             |
| <b>EIN/PN</b>            | 83-1177040/001                    |
| <b>Plan Name</b>         | Nouryon Chemicals Retirement Plan |
| <b>Valuation Date</b>    | December 31, 2022                 |
| <b>Enrolled Actuary</b>  | Michael Erasmus                   |
| <b>Enrollment Number</b> | 23-06431                          |

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

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

## **SCHEDULE SB ATTACHMENTS**

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### **Schedule SB, Line 22 Description of Weighted Average Retirement Age as of December 31, 2022**

For each active participant, an expected retirement age was calculated weighted in proportion to the probability (as shown in the retirement rates tables in the attachments to Schedule SB, Part V –Statement of Actuarial Assumptions/Methods) that the individual would remain an active participant to each age and then retire at that age. The plan's weighted average retirement age of 65 is the arithmetic average of the expected retirement ages of all participants on December 31, 2021, based on all current decrements assumed.

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
| Plan Sponsor:   | Nouryon Chemicals LLC             |
| Valuation Date: | December 31, 2022                 |

# SCHEDULE SB ATTACHMENTS

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

| Plan Year | Active Participants | Terminated Vested Participants | Retired Participants and Beneficiaries Receiving Payments | Total      |
|-----------|---------------------|--------------------------------|-----------------------------------------------------------|------------|
| 2022      | 3,614,502           | 3,314,041                      | 3,838,215                                                 | 10,766,758 |
| 2023      | 3,094,600           | 858,462                        | 3,809,649                                                 | 7,762,711  |
| 2024      | 2,896,810           | 1,010,209                      | 3,774,313                                                 | 7,681,332  |
| 2025      | 2,603,739           | 1,001,294                      | 3,734,570                                                 | 7,339,603  |
| 2026      | 2,513,791           | 1,808,996                      | 3,690,355                                                 | 8,013,142  |
| 2027      | 2,490,478           | 2,108,849                      | 3,639,304                                                 | 8,238,631  |
| 2028      | 2,240,369           | 1,624,645                      | 3,581,054                                                 | 7,446,068  |
| 2029      | 1,966,824           | 1,770,987                      | 3,518,317                                                 | 7,256,128  |
| 2030      | 1,942,344           | 1,672,152                      | 3,449,671                                                 | 7,064,167  |
| 2031      | 1,487,567           | 1,710,106                      | 3,372,578                                                 | 6,570,251  |
| 2032      | 1,404,693           | 805,514                        | 3,288,053                                                 | 5,498,260  |
| 2033      | 1,258,737           | 1,505,061                      | 3,195,304                                                 | 5,959,102  |
| 2034      | 1,209,475           | 1,404,336                      | 3,093,032                                                 | 5,706,843  |
| 2035      | 1,057,350           | 1,249,849                      | 2,980,716                                                 | 5,287,915  |
| 2036      | 935,153             | 1,136,403                      | 2,857,970                                                 | 4,929,526  |
| 2037      | 864,477             | 1,184,368                      | 2,724,641                                                 | 4,773,486  |
| 2038      | 784,158             | 1,022,953                      | 2,580,895                                                 | 4,388,006  |
| 2039      | 766,764             | 808,949                        | 2,427,284                                                 | 4,002,997  |
| 2040      | 686,769             | 802,024                        | 2,264,809                                                 | 3,753,602  |
| 2041      | 643,595             | 772,988                        | 2,094,936                                                 | 3,511,519  |
| 2042      | 605,533             | 639,874                        | 1,919,579                                                 | 3,164,986  |
| 2043      | 616,870             | 635,724                        | 1,741,072                                                 | 2,993,666  |
| 2044      | 522,730             | 564,996                        | 1,562,114                                                 | 2,649,840  |
| 2045      | 476,643             | 573,329                        | 1,385,644                                                 | 2,435,616  |
| 2046      | 455,215             | 473,985                        | 1,214,639                                                 | 2,143,839  |
| 2047      | 417,628             | 436,213                        | 1,051,879                                                 | 1,905,720  |
| 2048      | 391,304             | 398,525                        | 899,769                                                   | 1,689,598  |
| 2049      | 357,388             | 361,275                        | 760,169                                                   | 1,478,832  |
| 2050      | 329,963             | 324,845                        | 634,339                                                   | 1,289,147  |
| 2051      | 304,259             | 289,616                        | 522,967                                                   | 1,116,842  |

Plan Name: Nouryon Chemicals Retirement Plan  
 EIN / PN: 83-1177040/001  
 Plan Sponsor: Nouryon Chemicals LLC  
 Valuation Date: December 31, 2022

## SCHEDULE SB ATTACHMENTS

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| Plan Year | Active Participants | Terminated Vested Participants | Retired Participants and Beneficiaries Receiving Payments | Total   |
|-----------|---------------------|--------------------------------|-----------------------------------------------------------|---------|
| 2052      | 277,901             | 255,951                        | 426,146                                                   | 959,998 |
| 2053      | 252,674             | 224,186                        | 343,429                                                   | 820,289 |
| 2054      | 228,173             | 194,598                        | 273,954                                                   | 696,725 |
| 2055      | 204,426             | 167,398                        | 216,554                                                   | 588,378 |
| 2056      | 181,888             | 142,718                        | 169,861                                                   | 494,467 |
| 2057      | 160,645             | 120,607                        | 132,427                                                   | 413,679 |
| 2058      | 140,840             | 101,035                        | 102,821                                                   | 344,696 |
| 2059      | 122,564             | 84,114                         | 79,686                                                    | 286,364 |
| 2060      | 105,869             | 69,505                         | 61,787                                                    | 237,161 |
| 2061      | 90,769              | 56,839                         | 48,046                                                    | 195,654 |
| 2062      | 77,245              | 46,126                         | 37,557                                                    | 160,928 |
| 2063      | 65,245              | 37,158                         | 29,571                                                    | 131,974 |
| 2064      | 54,694              | 29,723                         | 23,493                                                    | 107,910 |
| 2065      | 45,493              | 23,614                         | 18,855                                                    | 87,962  |
| 2066      | 37,533              | 18,634                         | 15,302                                                    | 71,469  |
| 2067      | 30,699              | 14,607                         | 12,562                                                    | 57,868  |
| 2068      | 24,875              | 11,374                         | 10,432                                                    | 46,681  |
| 2069      | 19,955              | 8,797                          | 8,762                                                     | 37,514  |
| 2070      | 15,835              | 6,758                          | 7,444                                                     | 30,037  |
| 2071      | 12,421              | 5,156                          | 6,397                                                     | 23,974  |

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V Summary of Plan Provisions

### Summary of principal plan provisions

#### Plan Provisions – Nouryon Chemicals Retirement Plan

The Nouryon Chemicals Retirement Plan was established as a new plan after being spun-off from the AkzoNobel Retirement Plan on December 31, 2017. The following summarizes the plan provisions applicable to the primary groups that participate in the plan.

A bulk lump sum window was offered to a select group of terminated vested participants in late 2019. The Plan was amended to provide a temporary benefit enhancement equal to the greater of (1) \$500 or (2) 5% of the original lump sum value for participants who elected to receive their benefits as a lump sum during the window.

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
| Plan Sponsor:   | Nouryon Chemicals LLC             |
| Valuation Date: | December 31, 2022                 |

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### Plan Provisions – Nouryon Chemicals Retirement Plan

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |            |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------|
| Plan name                  | Salaried Plan — Retirement Account Plan (RAP)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Effective date          | 12/31/1975 |
| Plan number                | 001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Restated effective date | 12/31/1997 |
| Type of plan               | Final Average Pay (former ANRP formula)<br><br>Cash Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |            |
| Plan configuration         | Merger of many previously separate plans. Some common provisions, with individual company variations for service dates, benefit formulas, minimums and offsets. Closed/Sold and HRAP were merged in effective December 30, 2008.                                                                                                                                                                                                                                                                                                                   |                         |            |
| Eligibility to participate | Salaried and certain hourly employees on later of date of hire or age 21. Effective January 1, 1998, participants between the ages of 40 and 55 had the option to remain under the ANRP formula or to choose the cash balance. Participants beyond age 55 or who had 30 years of service remained under the ANRP formula and participants under age 40 fall under the cash balance provisions. All new participants after January 1, 1998 will be under the cash balance provisions. Employees hired on or after October 1, 2006 are not eligible. |                         |            |
| Benefit service            | Former ANRP: All continuous service (see comments)<br><br>Cash Balance: One year for each 12-month period of 1,000 hours<br><br>Benefit service is frozen at the earlier of December 31, 2006 or date of termination.                                                                                                                                                                                                                                                                                                                              |                         |            |
| Vesting                    | 0% first 5 years of service — 100% thereafter. Effective December 31, 2008, 0% first 3 years of service — 100% thereafter.                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |            |
| Normal form                | Life Annuity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |            |

|                 |                                   |
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| <b>Benefit</b>             | <b>Eligibility</b>                                               | <b>Annual Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>ANRP Formula</u></b> |                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Normal retirement          | Age 65 and 5 years of service (age 65 if employed on 12/31/1988) | <p>The sum of (1), (2), and (3), all of which were frozen as of December 31, 2006, but not less than (4):</p> <ol style="list-style-type: none"><li>(1) 1.1% of final average earnings (highest 60 months out of last 120) up to Social Security covered compensation times benefit service up to 35 years.</li><li>(2) 1.6% of final average earnings in excess of Social Security covered compensation times benefit service up to 35 years.</li><li>(3) 1.1% of final average earnings times benefit service in excess of 35 years, but not more than 40 years.</li><li>(4) The benefit accrued as of December 30, 1989.</li></ol> <p>Note: Participants over age 55 or with 30 years of service at January 1, 1998 may receive their benefits in a lump sum payment.</p> <p>For benefit service earned before January 1, 1991, earnings refers to base compensation paid plus shift differential (for employees of Reliance Universal, earnings include that portion of earned commission necessary to increase earnings to \$50,000).</p> <p>For benefit service earned between January 1, 1991 and December 31, 2000, earnings refers to base compensation paid plus shift differential, sales commissions, overtime paid and the portion of the EVA bonus that is equal to the historical percentage of the performance related bonus (PRP).</p> <p>For benefit service earned after December 31, 2000, earnings refers to base compensation paid plus shift differential, sales commissions, overtime paid and EVA bonuses paid under designated programs.</p> |

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### Benefit

### Eligibility

### Annual Amount

#### ANRP Formula (cont'd.)

Normal retirement  
(cont'd.)

For the portion of the EVA bonus considered PRP bonus to be used for service between January 1, 1991 and December 31, 2000, the following percentage of the EVA bonus will be used for the pay grade levels shown below. For participants not in these grade levels, the EVA bonus equals the PRP bonus.

| <i>Grade</i> | <i>PRP %</i> |
|--------------|--------------|
| SE1          | 63%          |
| SE2          | 55%          |
| SE3          | 50%          |
| TE           | 44%          |
| TEA          | 44%          |
| TEC          | 44%          |

All earnings are limited as required by IRC Section 401(a)(17).

Minimum Final Average Earnings: \$35,280 (\$39,600 for Intervet).

Social Security covered compensation is the average of the Social Security wage bases for the 35-year period ending in the year of an employee's Social Security retirement age.

Early retirement

Age 55 and 10 years of service

Reduced  $\frac{1}{2}\%$  per month from age 62.

Postponed retirement

Over age 65

Normal retirement benefit including continued service and earnings.

Disability retirement

Receipt of Social Security benefit and Akzo Nobel LTD plan benefits

Benefit service continues to normal retirement date or December 31, 2006, if earlier. Final average earnings and Social Security covered compensation determined at date of disability. Payments begin at age 65, or when the LTD benefits end, if later.

Deferred vested retirement

Age 55 and 5 years of service

Reduced  $\frac{1}{2}\%$  per month from age 65.

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| <b>Benefit</b>                                 | <b>Eligibility</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Annual Amount</b>                                                                                                                                                                                                                                                                    |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><u>ANRP Formula</u></b><br><b>(cont'd.)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |
| Preretirement death:                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                         |
| Prior to earliest retirement date              | 5 years of service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 50% joint and survivor, reduced for early commencement, payable when participant would have been first eligible to receive benefits. If no surviving spouse, 5-year certain benefit, reduced for early commencement, payable to beneficiary at date first eligible to receive benefits. |
| After earliest retirement date                 | Age 55 and 10 years of service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 50% joint and survivor reduced for early commencement, payable immediately after death. If no surviving spouse, 5-year certain benefit, reduced for early commencement, payable to beneficiary immediately after death.                                                                 |
| Prior plan benefits                            | Participation in prior plan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | See the table on the following page for an outline of those groups with prior plan benefits.                                                                                                                                                                                            |
| <b>Comments</b>                                | <p>(1) Pre-1976 Benefit Service: in accordance with prior plans. Post-1975 benefit service: full year credit for 1,000 hours; 1/12 of a year credit for each month during which at least 83 hours worked.</p> <p>(2) For certain groups, benefit service begins on a specified "future service only" date. See the table on the following page for an outline of ANRP benefit service dates.</p> <p>(3) Benefit service is frozen as of December 31, 2006.</p> <p>(4) Earnings received after December 31, 2006 will not be used to determine any benefits under the ANRP formula.</p> <p>(5) Effective December 31, 2006, there was a SERP shift of liabilities from the Akzo SERP nonqualified plan to the RAP for identified participants.</p> |                                                                                                                                                                                                                                                                                         |

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An outline of the applicable ANRP Benefit Service dates and provisions for Prior Plan Benefits (if any) as follows:

| <b>Company</b>            | <b>ANRP<br/>Service Date</b> | <b>Prior Plan<br/>Participation<br/>Date</b> | <b>Prior Plan Benefit</b>                                                                                                                                                           |
|---------------------------|------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ANI                       | Date of Hire                 | 10/30/1975                                   | Minimum of Prior Plan prospective benefit                                                                                                                                           |
| Akzo Chemicals Inc.       |                              |                                              |                                                                                                                                                                                     |
| Pioneer Chemicals         | Date of Hire                 | 6/29/1977                                    | Minimum of Pioneer Prior Plan prospective benefit                                                                                                                                   |
| Noury Chemicals           | Date of Hire                 | 12/30/1975                                   | Minimum of Prior Plan prospective benefit                                                                                                                                           |
| Stauffer                  | Date of Hire <sup>(a)</sup>  | 7/22/1987                                    | Minimum of Cheseborough Pond's Prior Plan benefit accrued to 12/31/1987 plus RAP benefit for future accruals (offset of insured annuity covering accrued benefit through 7/31/1985) |
| New Brunswick (Interstab) | Date of Hire <sup>(b)</sup>  | 12/31/1989                                   | Minimum of Interstab Prior Plan accrued benefit to 12/31/1989                                                                                                                       |
| Filtrol                   | Date of Hire                 | 12/31/1989                                   | Minimum of Filtrol Prior Plan benefit accrued to 12/31/1989 plus RAP benefit for future accruals                                                                                    |
| Other                     | Date of Hire                 | 12/30/1975                                   | Minimum of Prior Plan prospective benefit                                                                                                                                           |

<sup>(a)</sup> Benefit service for Prior Plan participants is measured from the credited service date under the Prior Plan. In addition, certain service while an hourly employee or in the participant's waiting period will be included.

<sup>(b)</sup> Benefit service for Prior Plan participants is measured from the credited service date under the Prior Plan.

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| Benefit                     | Eligibility                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Annual Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |                   |             |    |        |    |         |    |         |    |            |    |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|-------------|----|--------|----|---------|----|---------|----|------------|----|
| <u>Cash Balance Formula</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| Retirement                  | 5 year service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Cash balance formula with each year's accrual as the sum of (1), (2), and (3):</p> <p>(1) A percentage of annual pay, as follows:</p> <table><tr><td><i>Service</i></td><td><i>Percentage</i></td></tr><tr><td>Less than 5</td><td>4%</td></tr><tr><td>5 to 9</td><td>5%</td></tr><tr><td>10 – 14</td><td>6%</td></tr><tr><td>15 – 19</td><td>7%</td></tr><tr><td>20 or more</td><td>8%</td></tr></table> <p>No accruals after December 31, 2006.</p> <p>(2) 4% of annual pay in excess of 80% of the Social Security wage base.</p> <p>No accruals after December 31, 2006.</p> <p>(3) Interest credit on the prior year's balance. The interest rate is the annual 10-year treasury bond rate.</p> | <i>Service</i> | <i>Percentage</i> | Less than 5 | 4% | 5 to 9 | 5% | 10 – 14 | 6% | 15 – 19 | 7% | 20 or more | 8% |
| <i>Service</i>              | <i>Percentage</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| Less than 5                 | 4%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| 5 to 9                      | 5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| 10 – 14                     | 6%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| 15 – 19                     | 7%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| 20 or more                  | 8%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| Comments                    | <p>(1) Participants at January 1, 1998 have an opening balance based on pre-1998 service and earnings and the former ANRP formula.</p> <p>(2) Annual pay equals base pay plus shift differential, sales commissions, overtime pay, lump sum merit increases and EVA bonuses.</p> <p>(3) Pay credits will no longer be credited after December 31, 2006.</p> <p>a. Earnings received after December 31, 2006 will not be used to determine any benefits under the RAP formula.</p> <p>b. Effective December 31, 2006, there was a SERP shift of liabilities from the Akzo SERP nonqualified plan to the RAP for identified participants.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |                   |             |    |        |    |         |    |         |    |            |    |
| Disability retirement       | Receipt of Social Security benefit and Akzo LTD plan benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Annual pay credits and interest credits continue during total disability. No pay credits will be accrued after December 31, 2006.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |                   |             |    |        |    |         |    |         |    |            |    |
| Preretirement death         | Vested                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Account balance is payable to beneficiary.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |                   |             |    |        |    |         |    |         |    |            |    |

## Changes in Benefits Valued Since Prior Year

No Changes in RAP Plan Provisions Since Prior Year.

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## Plan Provisions – Former HRAP Plan

Eligibility to participate EKA Columbus Union Hourly employees on the later of date of hire or age 21. Effective February 1, 2003 plan was extended to Functional Chemicals LIMA union employees.

Benefit service One year for each 12 month period. For LIMA employees, benefit service is frozen at the earlier of December 31, 2007 or date of termination. For Columbus employees, benefit service is frozen at the earlier of January 19, 2009 or date of termination.

Normal form Life Annuity, Lump Sum optional.

### Benefit

### Eligibility

### Annual Amount

Retirement formula

Cash balance formula with each year's accrual as the sum of (1), (2), and (3):

(1) A percentage of annual pay, as follows:

| <i>Service</i> | <i>Percentage</i> |
|----------------|-------------------|
| Less than 5    | 4%                |
| 5 – 9          | 5%                |
| 10 – 14        | 6%                |
| 15 – 19        | 7%                |
| 20 or more     | 8%                |

No accruals after December 31, 2007 for LIMA employees. No accruals after January 19, 2009 for Columbus employees.

(2) 4% of annual pay in excess of 80% of the Social Security wage base.

No accruals after December 31, 2007 for LIMA employees. No accruals after January 19, 2009 for Columbus employees.

(3) Interest credit on the prior year's balance. The interest rate is the annual 10-year treasury bond rate.

Comments

- (1) Annual pay equals base pay plus shift differential, sales commissions, overtime pay, lump sum merit increases and performance-related bonuses.
- (2) Pay credits will no longer be credited after December 31, 2007 for LIMA employees or after January 19, 2009 for Columbus employees.
- (3) Earnings received after December 31, 2007 for LIMA employees or after January 19, 2009 for Columbus employees will not be used to determine any benefits under the HRAP formula.

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| Benefit               | Eligibility                                                    | Annual Amount                                                                                                                                                                                         |
|-----------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Disability retirement | Receipt of Social Security benefit and Akzo LTD plan benefits. | Annual pay credits and interest credits continue during total disability. No pay credits will be accrued after December 31, 2007 for LIMA employees or after January 19, 2009 for Columbus employees. |
| Preretirement death   | Vested                                                         | Account balance is payable to beneficiary.                                                                                                                                                            |

### Changes in Benefits Valued Since Prior Year

No Changes in Former HRAP Plan Provisions Since Prior Year.

### Plan Provisions – Former Closed/Sold Plan

|                            |                                                                                                           |
|----------------------------|-----------------------------------------------------------------------------------------------------------|
| Eligibility to participate | All participants are inactive.                                                                            |
| Benefit service            | N/A                                                                                                       |
| Normal form                | 10 year certain and life annuity for Wheeling Stamping and Chemicals Edison. Life annuity for all others. |

### Salt Master

| Benefit           | Eligibility                    | Monthly Amount                       |
|-------------------|--------------------------------|--------------------------------------|
| Normal retirement | Age 65                         | Accrued benefit as provided in data. |
| Early retirement  | Age 55 and 10 years of service | Reduced ½% per month from age 62.    |
| Vested Retirement | Age 55 and 10 years of service | Reduced ½% per month from age 62.    |

### Diamond Crystal

| Benefit           | Eligibility                    | Monthly Amount                       |
|-------------------|--------------------------------|--------------------------------------|
| Normal retirement | Age 65                         | Accrued benefit as provided in data. |
| Early retirement  | Age 55 and 10 years of service | Reduced ½% per month from age 62.    |
| Vested Retirement | Age 55 and 10 years of service | Reduced ½% per month from age 62.    |

### Washington Courthouse

| Benefit           | Eligibility | Monthly Amount                       |
|-------------------|-------------|--------------------------------------|
| Normal retirement | Age 65      | Accrued benefit as provided in data. |

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|                   |                                  |                                      |
|-------------------|----------------------------------|--------------------------------------|
| Early retirement  | Age 55 and<br>5 years of service | Reduced 3/10% per month from age 65. |
| Vested Retirement | Age 55 and<br>5 years of service | Reduced 3/10% per month from age 65. |

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### Wheeling Stamping

| Benefit           | Eligibility                       | Monthly Amount                       |
|-------------------|-----------------------------------|--------------------------------------|
| Normal retirement | Age 65                            | Accrued benefit as provided in data. |
| Early retirement  | Age 55 and<br>10 years of service | Reduced 4/10% per month from age 65. |
| Vested Retirement | Age 55 and<br>10 years of service | Reduced 4/10% per month from age 65. |

### Muscatine

| Benefit           | Eligibility                      | Monthly Amount                                                                                                     |
|-------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Normal retirement | Age 65                           | Accrued benefit as provided in data.                                                                               |
| Early retirement  | Age 55 and<br>5 years of service | Actuarially reduced from age 62 using 6% and the 1984 Unisex Pension Mortality Table using a one-year age setback. |
| Vested Retirement | Age 55 and<br>5 years of service | Actuarially reduced from age 62 using 6% and the 1984 Unisex Pension Mortality Table using a one-year age setback. |

### Muscatine – White Metal

| Benefit           | Eligibility                       | Monthly Amount                       |
|-------------------|-----------------------------------|--------------------------------------|
| Normal retirement | Age 65                            | Accrued benefit as provided in data. |
| Early retirement  | Age 60 and<br>10 years of service | Reduced 4/10% per month from age 65. |
| Vested Retirement | Age 60 and<br>10 years of service | Reduced 4/10% per month from age 65. |

### Coatings Louisville

| Benefit           | Eligibility                       | Monthly Amount                       |
|-------------------|-----------------------------------|--------------------------------------|
| Normal retirement | Age 65                            | Accrued benefit as provided in data. |
| Early retirement  | Age 55 and<br>15 years of service | Reduced 4/12% per month from age 65. |
|                   | Age 55 and<br>30 years of service | Reduced 4/12% per month from age 62. |
|                   | Age 58 and<br>30 years of service | Unreduced                            |
| Vested Retirement | Age 55 and<br>15 years of service | Reduced 4/12% per month from age 65. |

|                 |                                   |
|-----------------|-----------------------------------|
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### Chemicals Edison

| Benefit           | Eligibility                       | Monthly Amount                      |
|-------------------|-----------------------------------|-------------------------------------|
| Normal retirement | Age 65                            | Accrued benefit.                    |
| Early retirement  | Age 55 and<br>10 years of service | Reduced 1/2% per month from age 62. |
| Vested Retirement | Age 60 and<br>10 years of service | Reduced 1/2% per month from age 65. |

Notes: As of April 25, 1997, Salt was sold and all active participants in Salt Master Plan became inactive.

The Diamond Crystal Hourly Plan merged into the Salt Master Plan effective December 30, 1998.

The Courtaulds Wheel Stamping Pension Plan merged into the Salt Master Plan effective December 30, 2001. The merged plan was renamed as the Pension Plan for Closed/Sold units.

The Coatings Louisville Hourly Plan merged into the Pension Plan for Closed/Sold units effective December 30, 2005.

The Chemicals Edison Plan merged into the Pension for Closed/Sold units effective December 30, 2006.

### Changes in Benefits Valued Since Prior Year

No Changes in Former Closed/Sold Plan Provisions Since Prior Year.

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### Plan Provisions – Akzo Nobel Master Hourly Retirement Plan

|                            |                                                                                                                                                                                                                                                                                            |                |          |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------|
| Plan name                  | Coatings Master                                                                                                                                                                                                                                                                            | Effective date | 1/1/1990 |
| Plan number                | 106                                                                                                                                                                                                                                                                                        |                |          |
| Type of plan               | Dollar per month/Final average pay with dollar per month minimum benefit.                                                                                                                                                                                                                  |                |          |
| Plan configuration         | Merger of several previously separate plans. Each unit has its own unique set of plan provisions. Coatings Hanna plan was merged in effective November 30, 2005 and Powder Coatings was merged in effective December 31, 2005. Chemicals Master was merged in effective December 31, 2008. |                |          |
| Eligibility to participate | Bargained employees at specified plants. For Powder Coatings, employees hired on or after May 1, 2007 are not eligible.                                                                                                                                                                    |                |          |
| Benefit service            | All unbroken service (see comments). For Pasadena and Deer Park, benefit service is frozen at the earlier of December 31, 2006 or date of termination. For Powder Coatings, benefit service will be frozen on May 1, 2017.                                                                 |                |          |
| Vesting                    | 0% first 5 years of service — 100% thereafter (see comments).                                                                                                                                                                                                                              |                |          |
| Normal form                | Life Annuity; lump sum is available for participants retiring from the Pasadena, Morris, McCook, Deer Park, and Powder Coatings location.                                                                                                                                                  |                |          |

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### BAXLEY

| Benefit                              | Eligibility                                                           | Monthly Amount                                                                                                                                               |
|--------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Normal retirement                    | Age 65 and<br>5 years of service                                      | \$20.00 per month times years of benefit service.<br>For former Monsanto employees, offset by prior<br>plan benefit accrued to 9/30/1986.                    |
| Early retirement                     | Age 55 and<br>10 years of service                                     | Reduced ¼% per month from age 65.                                                                                                                            |
| Postponed retirement                 | Over age 65 and<br>5 years of service                                 | Normal retirement formula reflecting continued<br>benefit service.                                                                                           |
| Disability retirement                | 15 years of service and<br>eligible for Social<br>Security disability | \$10.00 per month times years of benefit service<br>(maximum 30 years), payable immediately<br>through age 65, then regular retirement benefit at<br>age 65. |
| Preretirement death:                 |                                                                       |                                                                                                                                                              |
| Prior to earliest<br>retirement date | 5 years of service                                                    | 50% joint and survivor, reduced for early<br>commencement, payable when participant would<br>have been first eligible to receive benefits.                   |
| After earliest<br>retirement<br>date | Age 55 and<br>10 years of service                                     | 50% joint and survivor, reduced for early<br>commencement, payable immediately after death.                                                                  |

### Comments

- (1) Baxley: Pre-1976 Benefit Service: Full years and completed months.  
Post-1975 Benefit Service: Full year credit for 2,080 hours; pro rata credit  
for less than 2,080 hours.  
Baxley location was sold May, 2006.

### Changes in Coatings Master Plan Provisions Since Prior Year

No Changes in Coatings Master Plan Provisions Since Prior Year.

Plan Name: Nouryon Chemicals Retirement Plan  
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Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

# SCHEDULE SB ATTACHMENTS

## Plan Provisions – Former Chemicals Master Plan

Eligibility to participate    Bargaining unit employees (hourly at Pasadena) active at work, after a specified waiting period (see comments). Pasadena employees hired on or after December 31, 2006 are not eligible.

Vesting    0% for first 5 years of service from date of hire — 100% thereafter.

Benefit Service    As defined in the plan document (see comment).

| <b>Benefit</b>        | <b>Eligibility</b>             | <b>Monthly Amount</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Normal retirement     | Age 65 and 5 years of service  | Benefit unit times years of benefit service (see comments).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Early retirement      | Age 55 and 10 years of service | Normal retirement formula reduced ½% per month from age 62.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Postponed retirement  | Over age 65                    | Normal retirement formula reflecting continued benefit service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Disability retirement | 10 years of service            | <p>2 times accrued benefit, payable immediately; reduced to 1 times accrued benefit at age 65 or when eligible for Social Security disability benefits, if earlier.</p> <p>For the Pasadena location, benefit service continues to accrue until normal retirement (or when long-term disability ends, if earlier); no additional benefit service is granted after December 31, 2006; payments begin at normal retirement (or when long-term disability ends, if earlier).</p> <p>For the McCook location, \$82 per month per year of benefit service.</p> <p>For the Morris location, \$78 per month per year of benefit service.</p> |

### Preretirement death:

|                                   |                    |                                                                                                                                                  |
|-----------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Prior to earliest retirement date | 5 years of service | 42½% of accrued benefit, payable immediately; adjusted for employee/spouse age difference; unadjusted if orphans' benefit (no surviving spouse). |
|-----------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|

|                                |                                |                                                                                          |
|--------------------------------|--------------------------------|------------------------------------------------------------------------------------------|
| After earliest retirement date | Age 55 and 10 years of service | 50% joint and survivor, reduced for early commencement, payable immediately after death. |
|--------------------------------|--------------------------------|------------------------------------------------------------------------------------------|

Plan Name:    Nouryon Chemicals Retirement Plan  
EIN / PN:    83-1177040/001  
Plan Sponsor:    Nouryon Chemicals LLC  
Valuation Date:    December 31, 2022

# SCHEDULE SB ATTACHMENTS

## Comments

- (1) Effective Date is July 30, 1973 for Morris, January 1, 1976 for Noury, and September 1, 1979 for Pasadena.
- (2) The waiting period for participation is 90 days for Pasadena and McCook; 30 days for McCook-Pilot and Morris; 0 days for Noury.
- (3) Pre-1976 Benefit Service: In accordance with prior plans. Post-1975 Benefit Service: Full year credit for 1,700 hours; pro rata credit to the nearest 1/10<sup>th</sup> of a year for less than 1,700 hours. For the Morris location only, effective January 1, 1996, full year credit for 1,000 hours; pro rata credit to the nearest 1/10<sup>th</sup> of a year for less than 1,000 hours. For the McCook location only, effective January 1, 1995, full year credit for 1,000 hours; pro rata credit to the nearest 1/10<sup>th</sup> of a year for less than 1,000 hours.
- (4) Benefit service was frozen as follows:

### Location   Freeze Date

|          |                               |
|----------|-------------------------------|
| Pasadena | December 31, 2006             |
| McCook   | June 30, 2007 (plant closure) |
| Morris   | June 30, 2008                 |
| Burt     | December 31, 2007             |

- (5) The applicable benefit unit for each location is as follows:

| <i>Location</i> | <i>Effective on Current Valuation Date</i> | <i>Effective at End of Plan Year *</i> | <i>Effective Ultimately *</i> |
|-----------------|--------------------------------------------|----------------------------------------|-------------------------------|
| Pasadena        | \$60.00                                    | \$60.00                                | \$60.00                       |
| McCook          | \$41.00                                    | \$41.00                                | \$41.00                       |
| Morris          | \$40.00                                    | \$40.00                                | \$40.00                       |
| Burt            | \$37.00                                    | \$37.00                                | \$37.00                       |

\* End of Plan Year benefit units used for Contributions, Ultimate benefit units used for Pension Cost.

## Changes in Benefits Valued Since Prior Year

No Changes in Former Chemicals Master Plan Provisions Since Prior Year

Plan Name: Nouryon Chemicals Retirement Plan  
 EIN / PN: 83-1177040/001  
 Plan Sponsor: Nouryon Chemicals LLC  
 Valuation Date: December 31, 2022

# SCHEDULE SB ATTACHMENTS

## Plan Provisions – Former Chemicals Consolidated Plan (previously merged into Chemicals Master Plan)

Eligibility to participate Hourly employees with one year of service. Deer Park employees hired on or after December 31, 2006 are not eligible.

Vesting 0% for first 5 years of service — 100% thereafter; all plan members are fully vested in the benefit accrued to 12/31/1987 (see comments).

| Benefit                    | Eligibility                                                                                        | Benefit Amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------|----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Normal retirement          | Age 65                                                                                             | <p>For the Deer Park location: 0.75% of final average earnings (see comments) up to \$4,800 plus 1.25% of final average earnings in excess of \$4,800 times benefit service. Benefit accrued to 7/31/1985 is funded by an insured annuity. Minimum benefit: \$30/year times benefit service not in excess of 35 years.</p> <p>For the Gallipolis Ferry and LeMoyne locations: Monthly benefit unit times years of benefit service (see comments). Benefit accrued to 7/31/1985 is funded by an insured annuity. Effective August 31, 2010 benefit accruals for LeMoyne participants not yet age 55 as of August 31, 2010 will cease.</p> |
| Early retirement           | Age 55 and one year service (55 and 5 years of service for Deer Park if hired after March 1, 2003) | <p>For the Deer Park location, reduced 5% per year from age 65. For the Gallipolis Ferry and Lemoyne locations, reduced 3% per year from age 65 to 60 and 5% per year from age 60 to 55. Participants who have attained age 55 and completed 10 years of service are eligible for an unreduced benefit at age 62 and 6% per year reduction from age 62 (3% per year reduction from age 62 to age 60 and 5% per year reduction from age 60 to age 55 for LeMoyne).</p>                                                                                                                                                                    |
| Deferred vested retirement | 5 years of service                                                                                 | Reduced 6-2/3% per year from age 65 to age 60 and by 3-1/3% per year from age 60 to age 55.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Postponed retirement       | Over age 65                                                                                        | Normal retirement formula reflecting continued benefit service and earnings.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Disability retirement      | 40 and 10 years service (5 years of service only for Gallipolis Ferry location)                    | <p>Accrued benefit, payable immediately, plus a temporary supplement equal to \$2.00 per month times benefit service to date of disability, payable until age 65 if denied Social Security disability. For the LeMoyne location, benefit service continues to accrue until normal retirement (or when long-term</p>                                                                                                                                                                                                                                                                                                                      |
| Plan Name:                 | Nouryon Chemicals Retirement Plan                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| EIN / PN:                  | 83-1177040/001                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Plan Sponsor:              | Nouryon Chemicals LLC                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Valuation Date:            | December 31, 2022                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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disability ends, if earlier); payments begin at the date benefit service ceases.

| Benefit                           | Eligibility        | Benefit Amount                                                                                                                                                                           |
|-----------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Preretirement death:              |                    |                                                                                                                                                                                          |
| Prior to earliest retirement date | 5 years of service | Death in active service: 50% of accrued life annuity benefit reduced for early commencement, payable when participant would have been first eligible to receive benefits (see comments). |
| After earliest retirement date    | Age 55             | Death in active service: 50% of accrued life annuity benefit reduced for early commencement, payable immediately after death (see comments).                                             |

- Comments**
- (1) Benefit Service: Elapsed time measured in months in year of hire, and year of termination. Full year credit for 1,000 hours, no credit for less than 1,000 hours in interim years. For Deer Park, benefit service is frozen at the earlier of December 31, 2006 or date of termination.
  - (2) Vesting Service: Full year credit for 1,000 hours. No credit for less than 1,000 hours.
  - (3) Earnings: Hourly rate of pay times 2,080 hours.
  - (4) Final Average Earnings: Average of the earnings on the 5 consecutive September 1 during the final 10 years of service that produce the highest average. Earnings received after December 31, 2006 will not be used to determine any benefits under the Deer Park formula.
  - (5) Spouse's benefit for death of terminated vested participant under age 55: 50% joint and survivor, reduced for early commencement, payable when participant would have been first eligible to receive benefits.
  - (6) Spouse's benefit for death of terminated vested participant age 55 and over: 50% joint and survivor, reduced for early commencement, payable immediately after death.
  - (7) The applicable benefit unit for each location is as follows:

| Location         | Effective on Current Valuation Date | Effective at End of Plan Year * | Effective Ultimately * |
|------------------|-------------------------------------|---------------------------------|------------------------|
| LeMoyne          | \$44.00                             | \$44.00                         | \$44.00                |
| Gallipolis Ferry | \$47.00                             | \$47.00                         | \$47.00                |

\* End of Plan Year benefit units used for Contributions, Ultimate benefit units used for Pension Cost.

Effective August 31, 2010, benefit accruals for LeMoyne participants not yet age 55 as of August 31, 2010 were frozen. All other participants (55 or older as of August 31, 2010) were given the option to elect to have benefit accruals frozen as of August 31, 2010 or will have their benefit accruals frozen as of August 31, 2014.

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## Changes in Benefits Valued Since Prior Year

No Changes in Chemicals Consolidated Plan Provisions Since Prior Year.

## Plan Provisions – Akzo Nobel Consolidated Pension Plan for Employees of ICI

The Akzo Nobel Consolidated Pension Plan for Employees of ICI is a merger of previously separate plans. Effective April 1, 2008, assets and liabilities for certain participants of the National Starch and Chemical Company Consolidated Pension Plan were merged into the ICI Paints Salaried Pension Plan. The plan was renamed the Akzo Nobel Consolidated Pension Plan for Employees of ICI effective December 31, 2009. Below is a summary of the plan provisions applicable to the main groups that participate in the plan. The plan provisions are summarized as follows:

ALCO/Chattanooga Union

In addition, Legacy Groups of inactive participants and beneficiaries with annuity benefits participate in the Plan. These legacy groups no longer accrue benefits under the Plan; therefore only eligibility and retirement reduction plan provisions for these groups have been summarized. Legacy Groups consist of participants from the following prior plans:

Hazleton Union \*

Plainfield Union \*

\* A small group of identified participants with frozen annuity benefits under these former pension plans were transferred to the ICI Paints Plan as part of the National Starch & Chemical Company merger effective April 1, 2008. There are not a significant amount of participants in these locations, therefore plan provisions have not been summarized.

|                 |                                   |
|-----------------|-----------------------------------|
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## Plan Provisions – ALCO/Chattanooga Union

|                    |                                                                                                                                                                                 |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Covered Employees  | Chattanooga, Tennessee participating members in International Union, Allied Industrial Workers of America, AFL-CIO, Local #919. Plan closed to new entrants on January 1, 2011. |
| Participation Date | Immediate upon completion of one hour of service.                                                                                                                               |

## Definitions

|                                     |                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Vesting service                     | One year for each 12-month period of 1,000 or more hours of service plus any service allowed as credited service not already included.                                                                                                                                                                                            |
| Credited service                    | One year for each 12-month period credited with number of regularly scheduled annual hours of service. Partial service awarded for at least 83 hours of service at a rate of 1/12 of a year for each 83 additional hours of service maximum of one year.<br>Effective March 31, 2011, credited service under the plan was frozen. |
| Normal retirement date (NRD)        | First of month coinciding with or next following the attainment of age 65 with five years of vesting service.                                                                                                                                                                                                                     |
| Monthly pension benefit             | \$45.00 per month multiplied by credited service.<br>Effective March 31, 2011, benefit accruals under the plan were frozen.                                                                                                                                                                                                       |
| Monthly preretirement death benefit | 50% of the monthly pension benefit as of the date of death, reduced according to the 50% joint and survivor option.                                                                                                                                                                                                               |

## Eligibility for Benefits

|                      |                                                                                                                                                  |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Normal retirement    | Retirement on NRD.                                                                                                                               |
| Early retirement     | Retirement before NRD and attainment of age 55 and completing 15 years of vesting service.                                                       |
| Postponed retirement | Retirement after NRD.                                                                                                                            |
| Vested termination   | Termination for reasons other than death or retirement after completing five years of vesting service.                                           |
| Disability           | Total and permanent disability and receiving a Social Security disability benefit prior to NRD and after completing 15 years of vesting service. |

|                 |                                   |
|-----------------|-----------------------------------|
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Effective March 31, 2011, disability benefits under the plan were eliminated.

Preretirement death benefit

Death after completing five years of vesting service prior to commencement of benefits.

Plan Name: Nouryon Chemicals Retirement Plan  
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## Benefits Paid Upon the Following Events

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Normal retirement    | Monthly pension benefit determined as of NRD.                                                                                                                                                                                                                                                                                                                                                                                           |
| Early retirement     | Monthly pension benefit determined as of early retirement date, reduced for each year of payment before age 65. Benefit reduced 6.6667% per year for first five years and reduced by 3.3333% per year for the next five years by which benefit commencement precedes the participant's age 65. Pension benefit will be unreduced if participant is at least age 55 with 85 points (age plus credited service) at early retirement date. |
| Postponed retirement | Monthly pension benefit determined as of actual retirement date.                                                                                                                                                                                                                                                                                                                                                                        |
| Vested termination   | Monthly pension benefit determined as of termination date payable at participant's NRD. If termination occurred after 15 years of vesting service may elect pension benefit as early as age 55 reduced 8% per year for the first five years and reduced by 4% per year for the next five years by which benefit commencement precedes the participant's NRD.                                                                            |
| Disablement          | <p>Monthly pension benefit determined as of date of disability payable immediately. Benefit reduced 6.6667% per year for first five years, reduced by 3.3333% per year for the next five years, and actuarially reduced thereafter, by which benefit commencement precedes the participant's age 65.</p> <p>Effective March 31, 2011, disability benefits under the plan were eliminated.</p>                                           |
| Preretirement death  | <p>If participant was eligible for early retirement as of date of death, monthly preretirement death benefit payable at ERD.</p> <p>If participant was not eligible for early retirement as of date of death, monthly preretirement death benefit payable at NRD. Or reduced vested termination benefit but no earlier than earliest retirement age.</p>                                                                                |

## Other Plan Provisions

|                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forms of payment | <p>Preretirement death benefits are payable only as described above.</p> <p>Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 100% joint and survivor annuity, 75% joint and survivor annuity, or (for married participants) a life annuity. A lump sum form of payment is also available.</p> |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
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Maximum on benefits and pay All benefits for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

## Changes in ALCO/Chattanooga Union Plan Provisions Since Prior Year

None.

### Appendix B Supplement: Detailed Summary of Payment Forms and Applicable Conversion Factors for 2022 Plan Year (12/31/2022)

#### RAP, ANRP and HRAP Optional Forms:

| Members Attained Age at Benefit Commencement                                                                                                                                                | Less than 25 | 25-35 | 35-44 | 45-54 | At least 55 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------|-------|-------|-------------|
| Basic Factor                                                                                                                                                                                |              |       |       |       |             |
| 50%                                                                                                                                                                                         | 0.99         | 0.98  | 0.97  | 0.94  | 0.91        |
| 75%                                                                                                                                                                                         | 0.95         | 0.94  | 0.93  | 0.90  | 0.87        |
| 100%                                                                                                                                                                                        | 0.91         | 0.90  | 0.89  | 0.86  | 0.83        |
| Adjustment decreasing Basic Factor for each year that Member's attained age exceeds Beneficiary's attained age by more than 5 years.                                                        | -0.00        | -0.00 | -0.00 | -0.00 | -0.01       |
| Adjustment increasing Basic Factor for each year that Beneficiary's attained age exceeds Member's attained age by more than 5 years provided that the factor shall not be greater than 1.00 | +0.01        | +0.01 | +0.01 | +0.01 | +0.01       |

Conversion from a single life annuity to a Life Annuity with 5 Years Certain: 0.98

Conversion from a single life annuity to a Life Annuity with 10 Years Certain: 0.93

#### ANRP Optional Forms:

Conversion from a single life annuity to Lump Sum: Actuarially equivalent to the single life annuity using PPA Segment Rates of 4.48%, 5.26%, and 5.07% and the 417(e)(3) Applicable Mortality Table for 2022.

#### Salt – Manistee-Akron-St. Clair Optional Forms:

Conversion from a single life annuity to 50%, 75% or 100% Joint and Survivor Annuity: Actuarially equivalent to the single life annuity using 6% and the 1984 Unisex Pension Mortality Table.

#### Salt Master Optional Forms:

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Conversion from a single life annuity to 25% Joint and Survivor Annuity: - 0.95 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 50% Joint and Survivor Annuity: - 0.91 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 75% Joint and Survivor Annuity: - 0.87 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 100% Joint and Survivor Annuity: - 0.83 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to a Life Annuity with 10 Years Certain: 0.93

### **Thatcher Plastic NonWhite Metal and Washington Court House/Plastic Tubes Optional Forms:**

Conversion from a single life annuity to 50% or 75% Joint and Survivor Annuity or 50% Joint and Survivor Pop-Up Annuity: Actuarially equivalent to the single life annuity using 6% and the 1984 Unisex Pension Mortality Table using a one-year age setback.

### **Thatcher Plastic White Metal Optional Forms:**

Conversion from a single life annuity to 50%, 75% or 100% Joint and Survivor Annuity: Actuarially equivalent to the single life annuity using 6% and the 1984 Unisex Pension Mortality Table using a one-year age setback.

### **Wheeling Stamping Optional Forms:**

Conversion from a 10 year certain and life annuity to Single Life Annuity, 50%, 66.67%, 75% or 100% Joint and Survivor Annuity: Actuarially equivalent to the single life annuity using 7% and the 1971 Male Group Annuity Mortality Table.

### **Edison Optional Forms:**

Conversion from a 10 year certain and life annuity to Single Life Annuity, 50%, 75% or 100% Joint and Survivor Annuity: Actuarially equivalent to the single life annuity using 6% and the 1984 Unisex Pension Mortality Table.

Conversion from a 10 year certain and life annuity to Life Annuity with 5 or 15 Years Certain & Life: Actuarially equivalent to the single life annuity using 6% and the 1984 Unisex Pension Mortality Table.

Conversion from a 10 year certain and life annuity to Full Cash Refund: Actuarially equivalent to the single life annuity using 6% and the 1984 Unisex Pension Mortality Table.

### **Louisville Optional Forms:**

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
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Conversion from a single life annuity to 50% Joint and Survivor Annuity: - 0.885 increased by 0.004 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.004 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years, provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 66 2/3% Joint and Survivor Annuity: - 0.855 increased by 0.005 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.005 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 75% Joint and Survivor Annuity: - 0.840 increased by 0.005 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.005 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years, provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to a Life Annuity with 10 Years Certain: 0.92

### **Baxley Optional Forms:**

Conversion from a single life annuity to 50%, 75% or 100% Joint and Survivor Annuity: Actuarially equivalent to the single life annuity using 7% and the 1971 Towers, Perrin, Forster and Crosby Forecast Mortality Table using a one-year age setback for the Member and a five-year age setback for the Beneficiary or Spouse.

Conversion from a single life annuity to a Life Annuity with Five or Ten Years Certain: Actuarially equivalent to the single life annuity using 7% and the 1971 Towers, Perrin, Forster and Crosby Forecast Mortality Table using a one-year age setback for the Member and a five-year age setback for the Beneficiary or Spouse.

|                 |                                   |
|-----------------|-----------------------------------|
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### Deer Park, LeMoyne and Gallipolis Joint & Survivor Optional Forms:

Conversion from a single life annuity to a Joint and Survivor Annuity: 8% compounded using mortality rates as provided in the Appendix of the plan document.

Sample factors if spouse five years younger than participant:

| Age | Spouse Age | 100%  | 50%   | 75%   |
|-----|------------|-------|-------|-------|
| 55  | 50         | .8614 | .9255 | .8923 |
| 56  | 51         | .8542 | .9214 | .8866 |
| 57  | 52         | .8469 | .9171 | .8806 |
| 58  | 53         | .8392 | .9126 | .8744 |
| 59  | 54         | .8314 | .9079 | .8679 |
| 60  | 55         | .8233 | .9030 | .8613 |
| 61  | 56         | .8150 | .8981 | .8546 |
| 62  | 57         | .8066 | .8930 | .8476 |
| 63  | 58         | .7981 | .8878 | .8405 |
| 64  | 59         | .7895 | .8823 | .8333 |
| 65  | 60         | .7808 | .8769 | .8261 |

Sample factors if spouse same age as participant:

| Age | Spouse Age | 100%  | 50%   | 75%   |
|-----|------------|-------|-------|-------|
| 55  | 55         | .8805 | .9365 | .9077 |
| 56  | 56         | .8748 | .9332 | .9030 |
| 57  | 57         | .8687 | .9298 | .8982 |
| 58  | 58         | .8625 | .9262 | .8932 |
| 59  | 59         | .8561 | .9224 | .8880 |
| 60  | 60         | .8495 | .9186 | .8827 |
| 61  | 61         | .8429 | .9148 | .8774 |
| 62  | 62         | .8362 | .9108 | .8719 |
| 63  | 63         | .8294 | .9068 | .8663 |
| 64  | 64         | .8224 | .9026 | .8606 |
| 65  | 65         | .8157 | .8985 | .8551 |

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### Deer Park, LeMoyne and Gallipolis Joint & Survivor Optional Forms (continued):

Sample factors if spouse five years older than participant:

| Age | Spouse Age | 100%  | 50%   | 75%   |
|-----|------------|-------|-------|-------|
| 55  | 60         | .9015 | .9482 | .9321 |
| 56  | 61         | .8971 | .9457 | .9207 |
| 57  | 62         | .8924 | .9432 | .9171 |
| 58  | 63         | .8877 | .9405 | .9134 |
| 59  | 64         | .8828 | .9377 | .9095 |
| 60  | 65         | .8779 | .9350 | .9055 |
| 61  | 66         | .8729 | .9321 | .9016 |
| 62  | 67         | .8679 | .9293 | .8975 |
| 63  | 68         | .8629 | .9264 | .8935 |
| 64  | 69         | .8578 | .9235 | .8894 |
| 65  | 70         | .8529 | .9206 | .8855 |

### Deer Park and LeMoyne Life Annuity Other Optional Forms:

Conversion from a single life annuity to a Life Annuity with Ten Year Certain:

| Ten Year C&L Factors<br>for the Pru Annuity |        |
|---------------------------------------------|--------|
| Age                                         | Factor |
| 0                                           | 0.0000 |
| 55                                          | 0.9758 |
| 56                                          | 0.9729 |
| 57                                          | 0.9695 |
| 58                                          | 0.9658 |
| 59                                          | 0.9614 |
| 60                                          | 0.9567 |
| 61                                          | 0.9515 |
| 62                                          | 0.9454 |
| 63                                          | 0.9390 |
| 64                                          | 0.9317 |
| 65+                                         | 0.9239 |

Conversion from a single life annuity to Lump Sum: Actuarially equivalent to the single life annuity using PPA Segment Rates of 4.48%, 5.26%, and 5.07% and the 417(e)(3) Applicable Mortality Table for 2022.

Plan Name: Nouryon Chemicals Retirement Plan  
 EIN / PN: 83-1177040/001  
 Plan Sponsor: Nouryon Chemicals LLC  
 Valuation Date: December 31, 2022

## SCHEDULE SB ATTACHMENTS

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### **Pasadena, Morris, McCook and Burt Joint & Survivor Optional Forms:**

Conversion from a single life annuity to 50% Joint and Survivor Annuity: - 0.91 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 75% Joint and Survivor Annuity: 0.87 increase by 0.01 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 100% Joint and Survivor Annuity: 0.83 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years; provided that the factor shall not be greater than 1.00.

### **Pasadena, Morris and McCook Lump Sum optional form:**

Conversion from a single life annuity to Lump Sum: Actuarially equivalent to the single life annuity using PPA Segment Rates 4.48%, 5.26%, and 5.07% and the 417(e)(3) Applicable Mortality Table for 2022..

### **Morris and McCook Pop-Up optional forms:**

Conversion from a single life annuity to 50% Joint and Survivor Pop-Up Annuity: - 0.90 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years; provided that the factor shall not be greater than 1.00.

Conversion from a single life annuity to 100% Joint and Survivor Pop-Up Annuity: 0.82 increased by 0.01 for each year that the Beneficiary's age exceeds the Member's age by more than 5 years, and decreased by 0.01 for each year that the Member's age exceeds the Beneficiary's age by more than 5 years; provided that the factor shall not be greater than 1.00.

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
| Plan Sponsor:   | Nouryon Chemicals LLC             |
| Valuation Date: | December 31, 2022                 |

## SCHEDULE SB ATTACHMENTS

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Ardasley, Monongahela and Weston Optional Forms:

**Table of Joint and Survivor Adjustment Factors**

| <b>Members Attained Age at Benefit Commencement</b>                                                                                                                                         | <b>Less than 25</b> | <b>25-35</b> | <b>35-44</b> | <b>45-54</b> | <b>At least 55</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------|--------------|--------------|--------------------|
| Basic Factor                                                                                                                                                                                |                     |              |              |              |                    |
| 50%                                                                                                                                                                                         | 0.99                | 0.98         | 0.97         | 0.94         | 0.91               |
| 75%                                                                                                                                                                                         | 0.95                | 0.94         | 0.93         | 0.90         | 0.87               |
| 100%                                                                                                                                                                                        | 0.91                | 0.90         | 0.89         | 0.86         | 0.83               |
| Adjustment decreasing Basic Factor for each year that Member's attained age exceeds Beneficiary's attained age by more than 5 years.                                                        | -0.00               | -0.00        | -0.00        | -0.00        | -0.01              |
| Adjustment increasing Basic Factor for each year that Beneficiary's attained age exceeds Member's attained age by more than 5 years provided that the factor shall not be greater than 1.00 | +0.01               | +0.01        | +0.01        | +0.01        | +0.01              |

Conversion from a single life annuity to a Life Annuity with Ten Years Certain: 0.93

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022

## SCHEDULE SB ATTACHMENTS

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### **Alco Union and ICI Americas Optional Forms:**

Conversion from a single life annuity to 50%, 75% or 100% Joint and Survivor Annuity: Actuarially equivalent to the single life annuity using 8% and the 1994 Group Annuity Reserving Mortality Table.

### **ICI Americas Optional Forms:**

Conversion from a single life annuity to the Life Annuity with 5 or 10 Years Certain & Life: Actuarially equivalent to the single life annuity using 6% and the 1994 Group Annuity Reserving Mortality Table.

|                 |                                   |
|-----------------|-----------------------------------|
| Plan Name:      | Nouryon Chemicals Retirement Plan |
| EIN / PN:       | 83-1177040/001                    |
| Plan Sponsor:   | Nouryon Chemicals LLC             |
| Valuation Date: | December 31, 2022                 |

|                         |                                              |
|-------------------------|----------------------------------------------|
| <b>Plan Name</b>        | <b>Nouryon Chemicals Retirement Plan</b>     |
| <b>Plan Sponsor EIN</b> | <b>83-1177040</b>                            |
| <b>ERISA Plan #</b>     | <b>001</b>                                   |
| <b>Plan Year Ending</b> | <b>December 31, 2022 – December 31, 2023</b> |

**The required attachment marked with an “X” in the Attachment column is included within the Accountant’s Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan’s Independent Qualified Public Accountant (IQPA).**

| <b>Form/Schedule</b> | <b>Line #</b> | <b>Description</b>                                          | <b>Attachment</b> |
|----------------------|---------------|-------------------------------------------------------------|-------------------|
| 5500 Sch. H          | Line 3        | Financial statements used in formulating the IQPA's opinion | X                 |
| 5500 Sch. H          | Line 4i       | Schedule of Assets (Held at End of Year)                    | X                 |
| 5500 Sch. H          | Line 4i       | Schedule of Assets (Acquired and Disposed of Within Year)   |                   |
| 5500 Sch. H          | Line 4j       | Schedule of Reportable Transactions                         | X                 |
| 5500 Sch. H          | Line 4a       | Schedule of Delinquent Participant Contributions            |                   |

## SCHEDULE SB ATTACHMENTS

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**Schedule SB, Line 32**  
**Schedule of Amortization Bases**  
**as of December 31, 2022**

| Type of Base | Date Established | Initial Amount | Remaining Amortization Period (Years) | Outstanding Balance | Amortization Payment |
|--------------|------------------|----------------|---------------------------------------|---------------------|----------------------|
| 1. Shortfall | 12/31/2022       | 6,958,052      | 15.00000                              | 6,958,052           | 643,004              |
| Total        |                  |                |                                       | 6,958,052           | 643,004              |

Plan Name: Nouryon Chemicals Retirement Plan  
EIN / PN: 83-1177040/001  
Plan Sponsor: Nouryon Chemicals LLC  
Valuation Date: December 31, 2022