

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.
1b	Three-digit plan number (PN) ▶ 020
1c	Effective date of plan 07/01/1999
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) ALKEGEN 180 GLASTONBURY BLVD. SUITE 201 GLASTONBURY, CT 06033
2b	Employer Identification Number (EIN) 06-0865505
2c	Plan Sponsor's telephone number 860-646-1233
2d	Business code (see instructions) 339900

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.	04/15/2025	AMBER BALOUS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor ALKEGEN BENEFITS COMMITTEE 180 GLASTONBURY BLVD SUITE. 201 GLASTONBURY, CT 06033		3b Administrator's EIN 06-0866505	
		3c Administrator's telephone number 860-406-3671	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN	
		4d PN	
5 Total number of participants at the beginning of the plan year		5	371
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested			
		6a(1)	64
		6a(2)	57
		6b	225
		6c	46
		6d	328
		6e	40
		6f	368
		6g(1)	
		6g(2)	
		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) ☐ DCG (Individual Plan Information) – Number Attached _____ (5) ☐ MEP (Multiple-Employer Retirement Plan Information)		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) – Number Attached <u>0</u> (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
▶ 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 RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.	B Three-digit plan number (PN) ▶ 020
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ALKEGEN	D Employer Identification Number (EIN) 06-0865505
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 07 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	35175891	
b	Actuarial value	2b	38056582	
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	262	31455208	31455208
b	For terminated vested participants	56	2983043	2938043
c	For active participants	68	4476981	4626606
d	Total	386	38915232	39019857
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.16 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	65757	
b	Expected plan-related expenses	6b	329000	
c	Target normal cost	6c	394757	

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

SIGN HERE	Signature of actuary MARK A. BONSALE, FSA, EA, MAAA Type or print name of actuary CONRAD SIEGEL Firm name P.O. BOX 5900, 501 CORPORATE CIRCLE HARRISBURG, PA 17110-0900 Address of the firm	04/15/2025 Date 23-06050 Most recent enrollment number 717-652-5633 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>4.52</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.33</u> %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	97.53 %
15	Adjusted funding target attainment percentage	15	97.53 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	99.71 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
11/14/2023	128321	0			
01/12/2024	128321	0			
04/15/2024	108778	0			
08/06/2024	108778	0			
03/15/2025	52614	0			
			Totals ►	18(b)	526812
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	483459
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 % ☐ N/A, full yield curve used
b Applicable month (enter code).....	21b		4
22 Weighted average retirement age	22	61	
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
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24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years
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28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	394757	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	963275	88702	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	483459	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35).....	36	483459	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	483459	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☒ 2020 ☐ 2021
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.	B Three-digit plan number (PN) ▶ 020
C Plan sponsor's name as shown on line 2a of Form 5500 ALKEGEN	D Employer Identification Number (EIN) 06-0865505

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

Yes

☒

No
- b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)

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

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

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

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

FIDUCIENT ADVISORS LLC

500 WEST MADISON ST STE 1700
CHICAGO, IL 60661

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51	NONE	51422	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CONRAD SIEGEL

PO BOX 5900
HARRISBURG, PA 17110-0900

23-1669823

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 17 38 49 50	NONE	30934	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRINCIPAL FINANCIAL GROUP

42-1466678

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 25 50 62 63	NONE	18669	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

US BANK, NA

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	15729	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ARGA INVESTMENT MANAGEMENT, LP

ONE FREEDOM VALLEY DR
OAKS, PA 19456

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

CONESTOGA CAPITAL ADVISORS, LLC

550 E SWEDESFORD RD
SUITE 120E
RADNOR, PA 19087

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

DODGE & COX

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

FIDELITY & RESEARCH COMPANY

06-1194217

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

FIDELITY & RESEARCH COMPANY

06-1194217

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

GQG PARTNERS LLC

P.O. BOX 219009
KANSAS CITY, MO 64121-9009

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

HOTCHKIS & WILEY CAPITAL MANAGEMENT

725 SOUTH FIGUEROA SUITE 400
LOS ANGELES, CA 90017

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

MASSACHUSETTS FINANCIAL SERVICES CO

PO BOX 55824
BOSTON, MA 02205

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

METROPOLITAN WEST ASSET LLC

95-4597302

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

PRINCIPAL GLOBAL INVESTORS LLC

42-1520346

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ARGA INVESTMENT MANAGEMENT, LP	28 52	0
(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.	
ARGA EMERGING MARKETS VALUE INSTL ONE FREEDOM VALLEY DR OAKS, PA 19456	0.87% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CONESTOGA CAPITAL ADVISORS, LLC	28 52	0
(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.	
CONESTOGA SMALL CAP INSTITUTIONAL 550 E SWEDESFORD RD RADNOR, PA 19087	0.99% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
DODGE & COX	28 52	0
(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.	
DODGE & COX INTERNATIONAL STOCK I	0.62% OF ASSETS	
94-1441976		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY MANAGEMENT & RESEARCH COMP	28 52	0
(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.	
FIDELITY(R) MID CAP INDEX 06-1194217	0.03% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY MANAGEMENT & RESEARCH COMP	28 52	0
(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.	
FIDELITY(R) 500 INDEX 06-1194217	0.02% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
GQG PARTNERS LLC	28 52	0
(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.	
GQG PARTNERS EMERGING MARKETS EQUITY P.O. BOX 219009 KANSAS CITY, MO 64121-9009	0.98% OF ASSETS	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
HOTCHKIS & WILEY CAPITAL MANAGEMENT	28 52	0
(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.	
HOTCHKIS & WILEY SM CP DIVERS VAL I 725 SOUTH FIGUEROA SUITE 400 LOS ANGELES, CA 90017	0.86% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASSACHUSETTS FINANCIAL SERVICES CO	28 52	0
(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.	
MFS INTERNATIONAL EQUITY R6 PO BOX 55824 BOSTON, MA 02205	0.7% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
METROPOLITAN WEST ASSET MANAGEMENT	28 52	0
(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.	
METROPOLITAN WEST TOTAL RETURN BD I 95-4597302	0.45% OF ASSETS	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRINCIPAL GLOBAL INVESTORS LLC	28 52	0
(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.	
PRINCIPAL DIVERSIFIED REAL ASSET IN 42-1520346	0.9% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024		
A Name of plan RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.	B Three-digit plan number (PN) ▶	020
C Plan sponsor's name as shown on line 2a of Form 5500 ALKEGEN	D Employer Identification Number (EIN) 06-0865505	

Part I	Asset and Liability Statement
--------	-------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	560855	161392
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	3813	2365
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	936578	537286
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	30232861	29783128
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	3523815	3810514

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	35257922	34294685
Liabilities			
g Benefit claims payable	1g	61741	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	61741	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	35196181	34294685

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	526812	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		526812
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	23230	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		23230
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1152416	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1152416
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	21196818	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	21453068	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-256250
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1100693
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2546901

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3113915	
(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)		3113915
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) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	17976	
(4) IQPA audit fees.....	2i(4)	15729	
(5) Investment advisory and investment management fees	2i(5)	51422	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	30934	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	693	
(11) Other expenses	2i(11)	217728	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		334482
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3448397

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-901496
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: **CLIFTON LARSON ALLEN LLP**

(2) EIN: **41-0746749**

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 535519.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024		
A Name of plan RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.		B Three-digit plan number (PN) ▶ 020
C Plan sponsor's name as shown on line 2a of Form 5500 ALKEGEN		D Employer Identification Number (EIN) 06-0865505

Part I

Distributions

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

1

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

1

0

2

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

EIN(s): 16-0538020 42-1466678

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

3

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

3

0

Part II

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

4

Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?

☐ Yes

☒ No

☐ N/A

If the plan is a defined benefit plan, go to line 8.

5

If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6

a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)

6a

b Enter the amount contributed by the employer to the plan for this plan year

6b

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)

6c

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

7

Will the minimum funding amount reported on line 6c be met by the funding deadline?

☐ Yes

☐ No

☐ N/A

8

If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?

☐ Yes

☐ No

☒ N/A

Part III

Amendments

9

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

☐ Increase

☐ Decrease

☐ Both

☒ No

Part IV

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

10

Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?

☐ Yes

☐ No

11

a Does the ESOP hold any preferred stock?

☐ Yes

☐ No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)

☐ Yes

☐ No

12

Does the ESOP hold any stock that is not readily tradable on an established securities market?

☐ Yes

☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2023 v. 230707

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation. _____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.**

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES**

YEARS ENDED JUNE 30, 2024 AND 2023



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**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
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YEARS ENDED JUNE 30, 2024 AND 2023**

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INDEPENDENT AUDITORS' REPORT

Participants and Plan Administrator
Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Glastonbury, Connecticut

Report on the Audit of the Financial Statements

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

We have performed an audit of the accompanying financial statements of Retirement Income Plan for Employees of Interface Performance Materials, Inc., an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of June 30, 2024 and 2023 and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Retirement Income Plan for Employees of Interface Performance Materials, Inc.'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 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 Department of Labor'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 years ended June 30, 2024 and 2023, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

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

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Participants and Plan Administrator
Retirement Income Plan for Employees of Interface Performance Materials, Inc.

- 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 Retirement Income Plan for Employees of Interface Performance Materials, Inc.'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 Retirement Income Plan for Employees of Interface Performance Materials, Inc.'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 — Supplemental Schedules Required by ERISA

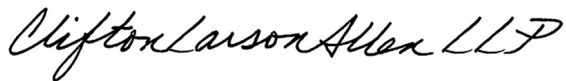
The supplemental schedules of assets (held at end of year) and reportable transactions as of or for the year ended June 30, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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.

Participants and Plan Administrator
Retirement Income Plan for Employees of Interface Performance Materials, Inc.

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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



CliftonLarsonAllen LLP

West Hartford, Connecticut
March 28, 2025

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ASSETS		
INVESTMENTS (at Fair Value)	<u>\$ 34,130,928</u>	<u>\$ 34,693,254</u>
RECEIVABLES		
Employer Contribution	161,392	560,855
Accrued Income	<u>2,365</u>	<u>3,813</u>
Total Receivables	<u>163,757</u>	<u>564,668</u>
Total Assets	34,294,685	35,257,922
LIABILITIES		
BENEFITS PAYABLE	<u>-</u>	<u>61,741</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 34,294,685</u></u>	<u><u>\$ 35,196,181</u></u>

See accompanying Notes to Financial Statements.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ADDITIONS:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	\$ 844,443	\$ 463,829
Interest and Dividend Income	<u>1,175,646</u>	<u>1,102,690</u>
Net Investment Income	2,020,089	1,566,519
EMPLOYER CONTRIBUTIONS	<u>526,812</u>	<u>560,855</u>
Total Additions	2,546,901	2,127,374
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	3,113,915	3,048,803
ADMINISTRATIVE EXPENSES	<u>334,482</u>	<u>362,228</u>
Total Deductions	<u>3,448,397</u>	<u>3,411,031</u>
NET DECREASE	(901,496)	(1,283,657)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	<u>35,196,181</u>	<u>36,479,838</u>
End of Year	<u><u>\$ 34,294,685</u></u>	<u><u>\$ 35,196,181</u></u>

See accompanying Notes to Financial Statements.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of the Retirement Income Plan for Employees of Interface Performance Materials, Inc., (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan was established July 1, 1999 and amended several times, thereafter (see below). The Plan is a noncontributory defined benefit pension plan covering substantially all full-time employees of Lydall Performance Materials (US), Inc., (the Company or Employer) formerly known as Interface Performance Materials, Inc. and former participants of the Retirement Income Plan for Employees of Armstrong World Industries, Inc. (the Predecessor Plan).

An employee became a participant in the Plan on January 1 following their date of hire, or for certain employees, when the employee became part of the collective bargaining unit. Participants should refer to the plan document available to them for a detailed explanation of the major provisions relating to eligibility.

Effective May 31, 2005, newly hired salaried employees and Lancaster hourly employees were no longer eligible to participate in the Plan. Former salaried and Lancaster hourly employees who are re-employed after May 31, 2005, shall not accrue any additional benefits under the Plan. Effective December 31, 2008, the accrued benefits of all salaried and Lancaster hourly plan members were frozen.

Effective January 1, 2006, Fulton hourly employees hired after July 1, 2005, subject to the collective bargaining agreement were no longer eligible to participate in or to accrue benefits under the Plan. Fulton hourly employees hired on or before July 1, 2005 continue to accrue benefits through the expiration of their collective bargaining agreement on July 1, 2025.

Effective November 16, 2008, newly hired Hoosick Falls hourly employees, subject to the collective bargaining agreement were no longer eligible to participate in or to accrue benefits under the Plan. Accrued benefits were frozen for all eligible Hoosick Falls hourly bargaining unit members after December 31, 2013.

Effective December 31, 2009, Lewis hourly employees hired after November 2, 2009 were not eligible to participate in the Plan. Also, effective December 31, 2009, the accrued benefits of substantially all Lewis hourly employees covered by the collective bargaining agreement were frozen.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Alkegen Benefits Committee has overall responsibility for the operation and administration of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

General (Continued)

On August 31, 2018, the plan sponsor was acquired by Lydall, Inc. and was renamed Lydall Performance Materials (US), Inc. Effective April 26, 2019, Lydall, Inc. became the plan sponsor.

Effective October 1, 2021, the Company pursuant to an agreement and Plan of Merger dated June 21, 2021, became a wholly owned subsidiary of Unifrax Holding Co. On January 24, 2022, Unifrax Holding Co. announced its official name change to Alkegen. The legal names of Unifrax Holding Co. and its subsidiaries have not changed. This acquisition and name change has had no impact on the Plan as of the date of these financial statements.

Effective October 4, 2021, the Plan provided a lump sum window to plan participants that had terminated employment on or before August 31, 2021 and had not yet commenced their benefit under the current payment options of the Plan. This lump sum window was effective October 4, 2021 through December 3, 2021.

Service Rules

Employees were credited with a year of service for each plan year during which they had at least 1,000 hours of service.

Vesting

A participant's retirement benefits vest upon completion of five years of service. When a participant's benefit was frozen, the participant became 100% vested in their accumulated benefits as of the related freeze date.

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. No participant contributions are permitted. The minimum funding requirements of ERISA were met for the years ended June 30, 2024 and 2023 based on the actuarial calculations.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits

Participants are eligible for normal retirement benefits on the first day of the month nearest the attainment of age 65 or the fifth anniversary of participation, if later, but no later than age 75. The Plan also has provisions for early retirement benefits. The normal retirement pension benefit is payable monthly as long as the participant lives, with payments ceasing upon the participant's death, however, other payment options are available. If the present value of the pension does not exceed \$1,000, a lump sum payment is automatic. In instances where the pension balance has a present value that is greater than \$1,000 and less than \$10,000, the participant or their surviving spouse must consent to the lump sum distribution.

Participants may also elect to receive their retirement benefits in the form of a life annuity, joint and survivor annuity, period certain annuity, level income annuity, or level income with joint and survivor annuity.

Upon termination of employment other than by retirement, disability or death, a participant may elect to receive a lump sum payment if the present value of the pension is less than \$10,000 (\$5,000 for Hoosick Falls hourly participants) as soon as administratively possible after termination of employment.

The participant's location and employee classification by the Company determines certain unique plan provisions that are applicable to the calculation of the pension monthly benefit as further discussed in the plan document. Participants should refer to the plan document for further specific details.

Death and Disability Benefits

Married participants are eligible for pre-retirement death benefits if death occurs after five years of credited service. The spouse will receive a benefit as though the participant retired on the date of death and elected a 50% qualified joint and survivor annuity. Payment of the benefits will begin on the date on which the participant would have first been eligible for retirement or deferred to the participant's normal retirement date, if elected by the spouse. If the participant is not married, no benefit will be paid.

Lewis hourly participants are eligible for disability retirement benefits.

The participant's location and employee classification by the Company determine certain unique plan provisions that are applicable to the calculation of the death and disability benefits. Participants should refer to the plan document for further specific details.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity 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, disclosures 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.

Payment of Benefits

Benefit 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 accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net (depreciation) appreciation in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

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 Benefits Review Committee determines the Plan's valuation policies utilizing information provided by the trustee. See Note 3 for a 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 (depreciation) appreciation includes the gains and losses on investments bought and sold as well as held during the year.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and years 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, disability and termination of employment are included, to the extent they are attributable to employee service rendered through the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

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

The actuarial present value of accumulated plan benefits consists of the following as of June 30, 2023:

Vested Benefits:	
Participants Currently Receiving Payments	\$ 28,705,074
Other Participants	<u>6,647,192</u>
Total Vested Benefits	35,352,266
 Nonvested Benefits	 <u>167,285</u>
 Total Actuarial Present Value of Accumulated Plan Benefits	 <u><u>\$ 35,519,551</u></u>

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Actuarial Present Value of Accumulated Plan Benefits (Continued)

The changes in the actuarial present value of accumulated plan benefits for the year ended June 30, 2023 consist of the following:

Beginning of Year	\$ 39,621,109
Increase (Decrease) During the Year Attributable to:	
Changes in Actuarial Assumptions	(3,116,473)
Increase for Interest Due to the Decrease in the Discount Period	1,974,418
Benefits Paid	(3,048,803)
Actuarial Losses	89,300
Net Decrease	<u>(4,101,558)</u>
End of Year	<u><u>\$ 35,519,551</u></u>

Significant assumptions underlying the actuarial computations are as follows:

Interest Rate	6.20%
Mortality	Pri-2012, MP-2021 Scale Mortality Table
Retirement Age	Age 65 for Active Participants

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. The computations of the actuarial present value of accumulated plan benefits were made as of July 1, 2023. Had the valuation been performed as of June 30, 2023, there would be no material difference.

Subsequent Events

The Plan has evaluated subsequent events for recognition or disclosure through March 28, 2025 the date the financial statements were available to be issued.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 3 FAIR VALUE MEASUREMENTS

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

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

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

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value.

The money market fund is valued in the active market in which the funds are traded and is classified as a Level 1 investment.

Mutual funds are 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.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

The Plan holds a hedge fund that is similar in nature to a mutual fund and employs a range of investment strategies for diversification including equity and fixed income, credit driven, macro and multi oriented strategies. This fund does not report or otherwise make known its per unit value or register its shares under the Investment Company Act of 1940. As such there is no readily determinable fair value of a unit and the hedge fund is measured using the NAV practical expedient and is not classified in the fair value hierarchy.

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

2024					
	Level 1	Level 2	Level 3	Measured at Net Asset Value (a)	Total
Money Market Fund	\$ 537,286	\$ -	\$ -	\$ -	\$ 537,286
Mutual Funds	29,783,128	-	-	-	29,783,128
Hedge Fund	-	-	-	3,810,514	3,810,514
Total Investments at Fair Value	<u>\$ 30,320,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,810,514</u>	<u>\$ 34,130,928</u>
2023					
	Level 1	Level 2	Level 3	Measured at Net Asset Value (a)	Total
Money Market Fund	\$ 936,578	\$ -	\$ -	\$ -	\$ 936,578
Mutual Funds	30,232,861	-	-	-	30,232,861
Hedge Fund	-	-	-	3,523,815	3,523,815
Total Investments at Fair Value	<u>\$ 31,169,439</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,523,815</u>	<u>\$ 34,693,254</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV 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.

2024				
	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Hedge Fund	\$ 3,810,514	None	Semi-Annually	90 Days
2023				
	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Hedge Fund	\$ 3,523,815	None	Semi-Annually	90 Days

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 4 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:

- a) 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 an 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.
- b) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
- c) All other vested benefits (that is, vested benefits not insured by PBGC).
- d) All nonvested benefits.

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

NOTE 5 RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments are administered under contract with Principal Trust Company, the trustee of the Plan. Contributions are held and managed by the trustee, who invests cash received, interest and dividend income and makes distributions to participants. These transactions qualify as party in interest transactions which are exempt from the prohibited transactions rules of ERISA.

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

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 6 INCOME TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated March 15, 2018, 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 and therefore, believes that the Plan is qualified and the related trust is tax exempt.

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

NOTE 7 RISKS AND UNCERTAINTIES

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. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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.

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.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

NOTE 8 INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Principal Bank, the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying statements of net assets available for benefits as of June 30, 2024 and 2023, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of June 30, 2024, the related investment activity reported in the statements of changes in net assets available for benefits for the years ended June 30, 2024 and 2023, and the information reported in the supplemental Schedule H, Line 4(j) - Schedule of Reportable Transactions for the year ended June 30, 2024.

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
E.I.N. 06-0865505 PLAN NO. 020
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2024**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investments Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	Money Market Fund			
	Allspring	Government Money Market Fund Instl Class	\$ 537,286	\$ 537,286
	Mutual Funds			
	Dodge & Cox Funds	International Stock Fund	366,721	479,629
	Fidelity	Extended Market Index Fund	811,040	816,711
	Fidelity	500 Index Fund	1,065,559	1,885,678
	GQG Partners	Emerging Markets Equity Fund Class R6	287,561	341,690
	MFS Institutional Trust	International Equity Fund	384,124	489,089
	ARGA Investment Management	Emerging Markets Value Fund	297,585	327,180
	Baird	Aggregate Bond Fund	13,422,097	13,422,349
	Vanguard	Long Term Investment Grade Fund Adm. Cl.	15,328,401	11,695,474
*	Principal	Diversified Real Asset Fund Class R6	314,367	325,328
			32,277,455	29,783,128
	Hedge Fund			
	Ironwood Capital Management	Ironwood Institutional Ltd.	3,417,241	3,810,514
		Total Investments	<u>\$ 36,231,982</u>	<u>\$ 34,130,928</u>

* Indicates party-in-interest

**RETIREMENT INCOME PLAN FOR EMPLOYEES OF
INTERFACE PERFORMANCE MATERIALS, INC.
E.I.N. 06-0865505 PLAN NO. 020**

**SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED JUNE 30, 2024**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expenses Incurred	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
<u>Single Transactions:</u>								
Baird	Aggregate Bond Fund	\$ 13,225,000	\$ -	\$ -	\$ -	\$ 13,225,000	\$ 13,225,000	\$ -
Metropolitan West	Total Return Bond Fund	-	11,770,576	-	-	13,602,727	11,770,576	(1,832,151)
Fidelity	500 Index Fund	-	2,341,000	-	-	1,400,892	2,341,000	940,108
Vanguard	LT Investment Grade Fund	4,007,000	-	-	-	4,007,000	4,007,000	-
<u>Series of Transactions:</u>								
Allspring	Gov't Money Market Fund	3,391,643	-	-	-	3,391,643	3,391,643	-
Allspring	Gov't Money Market Fund	-	3,790,935	-	-	3,790,935	3,790,935	-
Total Purchases: 25								
Total Sales: 41								
Baird	Aggregate Bond Fund	13,698,239	-	-	-	13,698,239	13,698,239	-
Baird	Aggregate Bond Fund	-	275,000	-	-	276,141	275,000	(1,141)
Total Purchases: 6								
Total Sales: 1								
Vanguard	LT Investment Grade Fund	4,493,426	-	-	-	4,493,426	4,493,426	-
Vanguard	LT Investment Grade Fund	-	340,000	-	-	460,978	340,000	(120,978)
Total Purchases: 14								
Total Sales: 2								
Fidelity	500 Index Fund	452,365	-	-	-	452,365	452,365	-
Fidelity	500 Index Fund	-	3,010,000	-	-	1,832,744	3,010,000	1,177,256
Total Purchases: 5								
Total Sales: 4								
Metropolitan West	Total Return Bond Fund	390,378	-	-	-	390,378	390,378	-
Metropolitan West	Total Return Bond Fund	-	11,830,576	-	-	13,670,491	11,830,576	(1,839,915)
Total Purchases: 9								
Total Sales: 2								

ATTACHMENT TO SCHEDULE SB LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA

EIN: 06-0865505

PLAN NUMBER: 020

RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.

DISTRIBUTION OF ACTIVE MEMBERS BY AGE & SERVICE AS OF 07/01/2023

Attained Age	Years of Credited Service to Date											Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	1	0	0	0	0	0	0	0	0	1
35-39	1	0	4	0	0	0	0	0	0	0	0	5
40-44	0	1	1	0	0	0	0	0	0	0	0	2
45-49	0	1	0	0	0	3	0	0	0	0	0	4
50-54	1	1	2	3	3	0	0	0	0	0	0	10
55-59	0	0	5	2	2	0	1	1	0	0	0	11
60-64	0	0	6	2	10	2	2	2	1	0	0	25
65-69	0	0	0	0	1	1	1	0	1	0	0	4
70+	0	0	0	0	0	0	0	0	0	0	0	0
Total	2	3	19	7	16	6	4	3	2	0	0	62

Average Age: 55.3 Years Average Service to Date: 14.8 Years

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

Name of Plan: Retirement Income Plan for Employees of Interface Performance Materials, Inc.

EIN: 06-0865505

PN: 020

Plan Year: 7/1/2023 - 6/30/2024

Actuarial Assumptions and Methods

Interest Rates

	ARPA	Pre MAP-21
First Segment (1 to 60 months):	4.75%	2.50%
Second Segment (61 to 240 months):	5.00%	3.83%
Third Segment (Beyond 240 months):	5.74%	4.06%
Effective Interest Rate:	5.16%	3.79%

Salary

2.50% Annual Increase

Withdrawal

Rates of withdrawal vary for the first five years of employment, after which the rates vary by age as in Table T-5. Ultimate rates of withdrawal at selected ages:

Age	Rate	Age	Rate	Age	Rate
20	7.9384%	35	6.2764%	50	2.5627%
25	7.7242%	40	5.1504%	55	0.9394%
30	7.2219%	45	3.9753%	60	0.0901%

Mortality

IRS 2023 Static Table

Incorporated into the table are rates projected using the methodology in regulation 1.430(h)(3)-1 and Scale MP-2021 to reflect mortality improvement.

Disability

No disability was assumed.

Retirement

Rates of retirement for active participants eligible to retire:

Age	Rate	Age	Rate	Age	Rate
Less than 55	0.0000%	59	5.0000%	64	25.0000%
55	10.0000%	60	5.0000%	65	40.0000%
56	5.0000%	61	10.0000%	66	40.0000%
57	5.0000%	62	30.0000%	67+	100.0000%
58	15.0000%	63	25.0000%		

Weighted average retirement age: 61

The weighted average retirement age is computed by first determining, for each possible retirement age, the probability that an eligible employee would retire at that age, given survival to the earliest possible retirement age. Then these probabilities at each age are multiplied (or weighted) by the age and summed. This sum, rounded to the nearest integral age, is the weighted average retirement age.

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

Name of Plan: Retirement Income Plan for Employees of Interface Performance Materials, Inc.

EIN: 06-0865505

PN: 020

Plan Year: 7/1/2023 - 6/30/2024

Preretirement Survivor Death Benefit

A change of control is assumed not to occur such that it would result in increased benefits under the plan.

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of male employees and 65% of female employees will be married and that husbands are 4 years older than wives at the date of eligibility for the benefit.

Expenses

Plan-related expenses expected to be paid from plan assets during the plan year.

Actuarial Value of Assets

Average of the Adjusted Market Values as of the valuation date and the 2 preceding valuation dates. The averaging is adjusted for contributions, distributions and expected earnings, using an assumed interest rate of 5.20% (but not in excess of the applicable third segment rate for that year). The resulting value may not be less than 90% nor more than 110% of the Adjusted Market Value of Assets.

Schedule C, line 2(h) – Formula Description

Plan Name: Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Employer I.D. #: 06-0865505
Plan Number: 020

(a) Name of Investment Fund (Source of Compensation)	(b) Name of Investment Adviser (Service Provider)	(c) Formula as Percentage of Assets	(d) Other Formula, if any
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See line 3(e) of Schedule C for a description of the applicable formulas for each fund manager

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Name of Plan: Retirement Income Plan for Employees of Interface Performance Materials, Inc.

EIN: 06-0865505

PN: 020

Plan Year: 7/1/2023 - 6/30/2024

The description of weighted average retirement age is contained in the first page of the attached Schedule SB, Part V - Statement of Actuarial Assumptions/ Methods.

Schedule H, line 4j – Schedule of Reportable Transactions

Plan Name: Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Employer I.D. #: 06-0865505
Plan Number: 020

(a) Identity of party involved	(b) Description of asset (including interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
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Schedule of Reportable Transactions is contained in the attached audit report.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

- ▶ **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 RETIREMENT INCOME PLAN FOR EMPLOYEES OF INTERFACE PERFORMANCE MATERIALS, INC.	B Three-digit plan number (PN) ▶ 020
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Alkegen	D Employer Identification Number (EIN) 06-0865505
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information			
1 Enter the valuation date: Month 07 Day 01 Year 2023			
2 Assets:			
a Market value.....		2a	35,175,891
b Actuarial value		2b	38,056,582
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	262	31,455,208	31,455,208
b For terminated vested participants.....	56	2,983,043	2,938,043
c For active participants.....	68	4,476,981	4,626,606
d Total	386	38,915,232	39,019,857
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate.....	5	5.16%	
6 Target normal cost			
a Present value of current plan year accruals.....	6a	65,757	
b Expected plan-related expenses	6b	329,000	
c Target normal cost.....	6c	394,757	

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

SIGN HERE		4-15-2025
Mark A. Bonsall, FSA, EA, MAAA		Date 2306050
Type or print name of actuary		Most recent enrollment number
Conrad Siegel		717-652-5633
Firm name		Telephone number (including area code)
P.O. Box 5900, 501 Corporate Circle		
Harrisburg PA 17110-0900		
Address of the firm		

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>4.52</u> %.....	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year).....		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.33</u> %.....		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		0
	c Total available at beginning of current plan year to add to prefunding balance.....		0
	d Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage.....	14	97.53 %
15	Adjusted funding target attainment percentage.....	15	97.53 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	99.71 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
11/14/2023	128,321	0			
01/12/2024	128,321	0			
04/15/2024	108,778	0			
08/06/2024	108,778	0			
03/15/2025	52,614	0			
Totals ►			18(b)	526,812	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c 483,459
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	394,757	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	963,275	88,702	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	483,459	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	483,459	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	483,459	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

Schedule SB, line 19 - Discounted Employer Contributions

Name of Plan: Retirement Income Plan for Employees of Interface Performance Materials, Inc.

EIN: 06-0865505

PN: 020

Plan Year: 7/1/2023 - 6/30/2024

Effective Interest Rate: 5.16%

Late Quarterly Interest Rate: 10.16%

Contribution Date	Applicable Plan Year	Contribution Amount	Interest Adjusted Contribution
11/14/2023	2023	128,321	125,482
1/12/2024	2023	128,321	124,918
4/15/2024	2023	108,778	104,530
8/6/2024	2023	108,778	102,618
3/15/2025	2023	52,614	47,893

Total

526,812

505,441

Schedule SB, Part V - Summary of Plan Provisions
Retirement Income Plan for Employees of Interface Performance Materials, Inc.
EIN: 06-0865505
Plan Number: 020

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Salaried Employees

These provisions are applicable to salaried employees of Interface Performance Materials, Inc.

Eligibility

An eligible employee becomes a participant in the Plan on the January 1 following his date of hire. Participation was closed for employees hired after May 31, 2005.

Retirement Benefits

Normal Retirement

A participant is eligible for normal retirement on the first day of the month nearest the attainment of age 65 and participation in the plan for five years, but no later than age 75.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

The Normal Retirement Pension is frozen as of December 31, 2008. Compensation and service subsequent to this date will not be used in the formula.

If the participant retires as of his normal retirement date, his monthly pension will be equal to the greater of the benefit from the Guaranteed Pension formula or the Free Annuity formula plus "Additional Retirement Income" accrued June 30, 1999, under the Armstrong World Industries (AWI) Plan.

Free Annuity

A monthly benefit equal to 1/12th the sum of:

- (a) 0.9% of Average Final Compensation times years of service (not over 35 years), plus
- (b) 0.5% of Average Final Compensation in excess of Adjusted Covered Compensation times years of service (not over 35 years), plus
- (c) 0.15% of Average Final Compensation in excess of two times Adjusted Covered Compensation times years of service (not over 35 years), plus
- (d) 1.2% of Average Final Compensation times years of service in excess of 35.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Salaried Employees

Guaranteed Pension

Flat amount based on the appropriate factor below multiplied by years of benefit service.

<u>Average Final Compensation</u>	<u>Monthly Benefit Factor</u>
Less than \$33,999	\$30.00
\$34,000 to \$34,499	\$30.50
\$34,500 to \$34,999	\$31.00
\$35,000 to \$35,499	\$31.50
\$35,500 to \$35,999	\$32.00
\$36,000 to \$36,499	\$32.50
\$36,500 to \$36,999	\$33.00
\$37,000 to \$37,499	\$33.50
\$37,500 to \$37,999	\$34.00
\$38,000 to \$38,499	\$34.50
\$38,500 to \$38,999	\$35.00
\$39,000 to \$39,499	\$35.50
\$39,500 to \$39,999	\$36.00
\$40,000 to \$40,499	\$36.50
\$40,500 to \$40,999	\$37.00
\$41,000 to \$41,499	\$37.50
\$41,500 to \$41,999	\$38.00
\$42,000 to \$42,499	\$38.50
\$42,500 to \$42,999	\$39.00
\$43,000 to \$43,499	\$39.50
\$43,500 to \$43,999	\$40.00
\$44,000 to \$44,499	\$40.50
\$44,500 and Over	\$41.00

Adjusted Covered Compensation – Adjusted Covered Compensation is a participant's Social Security Normal Retirement Covered Compensation multiplied by the appropriate factor from the table in Appendix D of the Plan document.

Average Final Compensation – "Average Final Compensation" means the average of the participant's 3 highest years of annual compensation in the last 10 consecutive years including the current plan year. For this purpose, annual compensation for a part-time employee is adjusted for years during which he works less than 2080 hours.

Compensation – For the purposes of the Plan, "compensation" means the participant's total earnings paid by the company prior to salary deferrals. Compensation excludes reimbursements for expenses and payments following and due to termination.

Compensation excludes incentive payments in excess of "1x" for the period January 1, 2005, through December 31, 2005.

Compensation excludes all incentive payments for the periods after December 31, 2005.

Pay in any year is limited to \$265,000, adjusted for inflation.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.

Actuarial Valuation as of July 1, 2023

Summary of Plan Provisions for Salaried Employees

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement benefit formula, but based upon compensation and benefit service to date. The accrued benefit was frozen as of December 31, 2005, for employees who elected to opt out of the Plan.

Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- Lifetime Pension.
- Joint and Survivor Pension.
- Lifetime Pension with Certain Period for 60 or 120 months.
- Level Income Lifetime Pension.
- Level Income Joint and Survivor Pension.
- Lump Sum Payment - available only if present value of lump sum is under \$10,000.

If the value of the benefit does not exceed \$5,000, the benefit will automatically be paid as a lump sum. The participant may request that the taxable portion of the lump sum payment be transferred directly to an individual retirement account (IRA). If the former participant is a member of another qualified retirement plan which accepts rollover contributions, he may elect to have this distribution transferred to that plan.

If the participant is married at the time payments are to begin, the automatic form of payment for him will be an actuarially adjusted joint and 50% survivor pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a lifetime pension.

Other Retirement Benefits

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires, subject to special distribution rules after age 70 1/2. The late retirement benefit is the normal retirement benefit determined under the pension formula using current service and compensation.

Early Retirement

An active participant is eligible for early retirement after attainment of age 55 and completion of five years of vesting service. The early retirement benefit is the accrued pension reduced 5.2% per year for each year the retirement proceeds the participant's 62nd birthday.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Salaried Employees

An active participant, who has attained age 55, and whose age plus benefit service total 90 or more, is eligible for early retirement with unreduced benefits.

Death Benefit

If a vested participant dies before beginning to receive a retirement pension benefit, his surviving spouse will receive a survivor benefit. Payment will begin on the date on which the participant first would have been eligible for retirement.

If the participant dies prior to age 55, the amount of the survivor benefit is equal to the 50% survivor benefit payable under the joint and 50% survivor pension option, based upon the pension accrued to the date of death and reduced for early commencement of benefits, if applicable.

If the participant dies after age 55 but prior to retirement, the amount of the survivor benefit is equal to the 50% of the life annuity amount the member would have been entitled to had he retired the day before his death.

If the participant is not married, no benefit will be paid.

Termination of Employment Benefits

Vesting in Accrued Benefit

If employment terminates other than by retirement or death, the amount payable from the Plan is based upon the following vesting schedule:

Years of Vesting Service	Vesting Percentage
0–4 Years	0%
5 or More Years	100%

Time of Payment

No pension payment is available under the Plan prior to retirement or death with two exceptions.

If the present value of the vested accrued benefit is no more than \$5,000 at the time of termination, the lump sum value will be paid as soon as administratively possible.

If the present value of the vested accrued benefit is greater than \$5,000 but less than \$10,000 at the time of termination, payment may be made immediately in the form of joint and 50% survivor form for a married participant, life annuity for unmarried participant or lump sum.

A terminated participant, who does not meet early retirement requirements at termination, may receive early retirement benefits at age 55. The early retirement benefit is the actuarial equivalent (based on factors in Appendix A) of the benefit earned at termination.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Salaried Employees

Service Rules

Vesting Service – (Year of Continuous Employment)

An employee is credited with a year of vesting service for each calendar year during which he has at least 1,000 hours of service.

Vesting service shall include a participant's Years of Continuous Service in the AWI Plan as of June 30, 1999, to the extent that such service was the basis of the assets and liabilities transferred to this Plan.

Vesting service shall include a participant's Years of Continuous Service with Lydall, Inc. as of January 28, 2000.

Vesting service shall include a participant's Years of Continuous Service with Specialty Paperbound, Inc. as of March 22, 1995.

Benefit Service – (Total Service)

A full-time employee is credited with a year of benefit service for all years (including partial years) of employment. Benefit service in any calendar year for a part-time employee shall be hours of service divided by 2,080.

Benefit service shall include a participant's Total Service in the AWI Plan as of June 30, 1999, to the extent that such service was the basis of the assets and liabilities transferred to this Plan.

For former salaried employees of Lydall, Inc., benefit service excludes Total Service prior to January 28, 2000.

For former salaried employees of Specialty Paperbound, Inc., benefit service excludes Total Service prior to March 22, 1995.

If the employee terminates and receives a distribution of his vested accrued pension, upon reemployment the Plan will not take into account benefit service credited before the termination.

Actuarial Equivalent

Actuarial equivalence is determined as set forth below.

Early Retirement – As described in Appendix A. If no factor is specified for the age of the retiree, actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table:	GA1983 (Unisex)
Interest rate:	30-year US Treasury rate (GATT) for the month of November preceding the first day of the calendar year.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Salaried Employees

Optional Forms of Pension – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: GA1971
Interest rate: 6.0%

Level Income options are calculated using a prescribed methodology which does not use these actuarial equivalence factors; but rather, makes use of the early retirement factors in Appendix A.

Lump Sum – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: The Code section 417 mortality table
Interest rate: The Code section 417 interest rates for the month of November preceding the first day of the calendar year.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Segment Rates for the second month preceding the first day of the calendar year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE PLAN YEAR

None

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Fulton Hourly Employees

The plan provisions are applicable to hourly employees at the Fulton, New York location.

Eligibility

An eligible employee becomes a participant in the Plan on the January 1 following his date of hire. Participation was closed for employees hired after January 1, 2006.

Retirement Benefits

Normal Retirement

A participant is eligible for normal retirement on the first day of the month nearest the attainment of age 65 and participation in the plan for five years, but no later than age 75.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will be equal to a flat amount based on the appropriate factor on the chart which follows multiplied by years of benefit service.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Fulton Hourly Employees

July 1, 2004 and after Average Final Compensation	Monthly Benefit Factor
Less than \$25,499	\$21.50
\$25,500 to \$25,999	\$22.00
\$26,000 to \$26,499	\$22.50
\$26,500 to \$26,999	\$23.00
\$27,000 to \$27,499	\$23.50
\$27,500 to \$27,999	\$24.00
\$28,000 to \$28,499	\$24.50
\$28,500 to \$28,999	\$25.00
\$29,000 to \$29,499	\$25.50
\$29,500 to \$29,999	\$26.00
\$30,000 to \$30,499	\$26.50
\$30,500 to \$30,999	\$27.00
\$31,000 to \$31,499	\$27.50
\$31,500 to \$31,999	\$28.00
\$32,000 to \$32,499	\$28.50
\$32,500 to \$32,999	\$29.00
\$33,000 to \$33,499	\$29.50
\$33,500 to \$33,999	\$30.00
\$34,000 to \$34,499	\$30.50
\$34,500 to \$34,999	\$31.00
\$35,000 to \$35,499	\$31.50
\$35,500 to \$35,999	\$32.00
\$36,000 to \$36,499	\$32.50
\$36,500 to \$36,999	\$33.00
\$37,000 to \$37,499	\$33.50
\$37,500 to \$37,999	\$34.00
\$38,000 to \$38,499	\$34.50
\$38,500 to \$38,999	\$35.00
\$39,000 to \$39,499	\$35.50
\$39,500 to \$39,999	\$36.00
\$40,000 to \$40,499	\$36.50
\$40,500 to \$40,999	\$37.00
\$41,000 to \$41,499	\$37.50
\$41,500 to \$41,999	\$38.00
\$42,000 to \$42,499	\$38.50
\$42,500 to \$42,999	\$39.00
\$43,000 to \$43,499	\$39.50
\$43,500 or More	\$43.00

Retirement Income Plan for Employees of Interface Performance Materials, Inc.

Actuarial Valuation as of July 1, 2023

Summary of Plan Provisions for Fulton Hourly Employees

Average Annual Compensation – "Average annual compensation" means the average of the participant's three highest years of annual compensation in the last ten consecutive years including the current plan year.

Compensation – For the purposes of the Plan, "compensation" means the participant's total earnings paid by the company prior to salary deferrals. Compensation excludes reimbursements for expenses and payments following and due to termination.

Pay in any year is limited to \$265,000, adjusted for inflation.

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement benefit formula, but based upon compensation and benefit service to date.

Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- Lifetime Pension.
- Joint and Survivor Pension.
- Lifetime Pension with Certain Period for 60 or 120 months.
- Level Income Life Pension.
- Level Income Joint and Survivor Pension.
- Lump Sum Payment - available only if present value of lump sum is under \$10,000.

If the value of the benefit does not exceed \$5,000, the benefit will automatically be paid as a lump sum. The participant may request that the taxable portion of the lump sum payment be transferred directly to an individual retirement account (IRA). If the former participant is a member of another qualified retirement plan which accepts rollover contributions, he may elect to have this distribution transferred to that plan.

If the participant is married at the time payments are to begin, the automatic form of payment for him will be a joint and 50% survivor pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a lifetime pension.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Fulton Hourly Employees

Other Retirement Benefits

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires, subject to special distribution rules after age 70 1/2. The late retirement benefit is the normal retirement benefit determined under the pension formula using current service and compensation.

Early Retirement

An active participant is eligible for early retirement after attainment of age 55 and completion of five years of vesting service. The early retirement benefit is the accrued pension reduced 5.2% per year for each year the retirement proceeds the participant's 62nd birthday.

An active participant is who has attained age 55, and whose age plus benefit service total 90 or more, is eligible for early retirement with unreduced benefits.

Death Benefit

If a vested participant dies before beginning to receive a retirement pension benefit, his surviving spouse will receive a survivor benefit. Payment will begin on the date on which the participant first would have been eligible for retirement.

If the participant dies prior to age 55, the amount of the survivor benefit is equal to the 50% survivor benefit payable under the joint and 50% survivor pension option, based upon the pension accrued to the date of death and reduced for early commencement of benefits, if applicable.

If the participant dies after age 55 but prior to retirement, the amount of the survivor benefit is equal to the 50% of the life annuity amount the member would have been entitled to had he retired the day before his death.

If the participant is not married, no benefit will be paid.

Termination of Employment Benefits

Vesting in Accrued Benefit

If employment terminates other than by retirement, or death, the amount payable from the Plan is based upon the following vesting schedule:

Years of Vesting Service	Vesting Percentage
0–4 Years	0%
5 or More Years	100%

Retirement Income Plan for Employees of Interface Performance Materials, Inc.

Actuarial Valuation as of July 1, 2023

Summary of Plan Provisions for Fulton Hourly Employees

Time of Payment

No pension payment is available under the Plan prior to retirement or death with two exceptions.

If the present value of the vested accrued benefit is no more than \$5,000 at the time of termination, the lump sum value will be paid as soon as administratively possible.

If the present value of the vested accrued benefit is greater than \$5,000 but less than \$10,000 at the time of termination, payment may be made immediately in the form of joint and 50% survivor form for a married participant, life annuity for unmarried participant or lump sum.

A terminated participant, who does not meet early retirement requirements at termination, may receive early retirement benefits at age 55. The early retirement benefit is the actuarial equivalent (based on factors in Appendix A) of the benefit earned at termination.

Service Rules

Vesting Service – (Years of Continuous Employment)

An employee is credited with a year of vesting service for each calendar year during which he has at least 1,000 hours of service.

Vesting service shall include a participant's continuous service in the AWI Plan as of June 30, 1999, to the extent that such service was the basis of the assets and liabilities transferred to this Plan.

Benefit Service – (Total Service)

A full-time employee is credited with a year of benefit service for all years (including partial years) of employment. Benefit service in any calendar year for a part-time employee shall be hours of service divided by 2,080.

Benefit service shall include a participant's total service in the AWI Plan as of June 30, 1999, to the extent that such service was the basis of the assets and liabilities transferred to this Plan.

If the employee terminates and receives a distribution of his vested accrued pension, upon reemployment the Plan will not take into account benefit service credited before the termination.

Actuarial Equivalent

Actuarial equivalence is determined as set forth below.

Early Retirement – As described in Appendix A. If no factor is specified for the age of the retiree, actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table:	GA1983 (Unisex)
Interest rate:	30-year US Treasury rate (GATT) for the month of November preceding the first day of the calendar year.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Fulton Hourly Employees

Monthly Pension – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: GA1971
Interest rate: 6.0%

Level Income options are calculated using a prescribed methodology which does not use these actuarial equivalence factors; but rather, makes use of the early retirement factors in Appendix A.

Lump Sum – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: The Code section 417 mortality table
Interest rate: The Code section 417 interest rates for the month of November preceding the first day of the calendar year.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Segment Rates for the second month preceding the first day of the calendar year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE PLAN YEAR

None

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Hourly Employees - Hoosick Falls

These Provisions are applicable to members in the Paper, Allied-Industrials, Chemical and Energy Workers International Union and Hoosick Falls PACE Local #1-1392 at the Corporation's Hoosick Falls, New York location.

Eligibility

An eligible employee becomes a participant in the Plan on the day he becomes an eligible employee.

Participation was closed for employees hired after November 16, 2008.

Retirement Benefits

Normal Retirement

A participant is eligible for normal retirement on the first day of the month after attainment of age 65 and five years of participation.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

The Normal Retirement Pension is frozen as of December 31, 2013. Service subsequent to this date will not be used in the formula.

If the participant retires as of his normal retirement date, his monthly pension will be equal to a flat amount based on the appropriate factor below multiplied by years of benefit service.

<u>Termination Date</u>	<u>Monthly Benefit Factor</u>
November 17, 2000 to November 16, 2001	\$21.00
November 17, 2001 to November 16, 2002	\$21.75
November 17, 2002 to November 16, 2003	\$23.25
November 17, 2003 to November 16, 2004	\$25.00
November 17, 2004 to November 16, 2005	\$26.75
November 17, 2005 to November 16, 2006	\$27.75
November 17, 2006 to November 16, 2007	\$28.75
On or after November 17, 2007	\$29.75

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement benefit formula, but based upon compensation and benefit service to date.

The accrued benefit is frozen as of December 31, 2013.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Hourly Employees - Hoosick Falls

Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- Lifetime Pension.
- Joint and Survivor Pension.
- Lifetime Pension with Certain Period for 120 months.
- Lump Sum Payment - available only if present value of lump sum is under \$5,000.

If the value of the benefit does not exceed \$5,000, the benefit will automatically be paid as a lump sum. The participant may request that the taxable portion of the lump sum payment be transferred directly to an individual retirement account (IRA). If the former participant is a member of another qualified retirement plan which accepts rollover contributions, he may elect to have this distribution transferred to that plan.

If the participant is married at the time payments are to begin, the automatic form of payment for him will be an actuarially reduced joint and 50% survivor pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a lifetime pension.

Other Retirement Benefits

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires, subject to special distribution rules after age 70 1/2. The late retirement benefit is the normal retirement benefit determined under the pension formula using current service and compensation.

Early Retirement

A participant is eligible for early retirement after attainment of age 55 and completion of 10 years of vesting service. The early retirement benefit is the actuarial equivalent of the pension accrued to the date of early retirement.

Death Benefit

If a vested participant dies before beginning to receive a retirement pension benefit, his surviving spouse will receive a 50% survivor benefit. Payment will begin on the date on which the participant first would have been eligible for retirement.

If an active participant who has attained age 45 and completed 15 years of vesting service dies, the amount of the survivor benefit is equal to the 66 2/3% of the participant's accrued benefit, reduced for early commencement of benefits, if applicable.

If the participant is not married, no benefit will be paid.

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Hourly Employees - Hoosick Falls

Termination of Employment Benefits

Vesting in Accrued Benefit

If employment terminates other than by retirement, or death, the amount payable from the Plan is based upon the following vesting schedule:

Years of Vesting Service	Vesting Percentage
0–4 Years	0%
5 or More Years	100%

Time of Payment

No pension payment is available under the Plan prior to retirement or death with one exception. If the present value of the vested accrued benefit is no more than \$5,000 at the time of termination, the lump sum value will be paid as soon as administratively possible.

Service Rules

Vesting Service

Vesting service is credited based on years and months of employment. Vesting service is computed to the nearest 1/12 of a year and includes service pursuant to the prior plan through January 28, 2000.

Benefit Service

Benefit service is credited based on years and months of employment. Benefit service is computed to the nearest 1/12 of a year and includes service pursuant to the prior plan through January 28, 2000.

Employees will not be credited with benefit service subsequent to December 31, 2013.

If the employee terminates and receives a distribution of his vested accrued pension, upon reemployment the Plan will not take into account benefit service credited before the termination.

Actuarial Equivalent

Actuarial equivalence is determined as set forth below.

Early Retirement – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table:	UP1984
Interest rate:	8.5%

Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Actuarial Valuation as of July 1, 2023
Summary of Plan Provisions for Hourly Employees - Hoosick Falls

Monthly Pension – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: UP1984
Interest rate: 8.5%

Lump Sum – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: The Code section 417 mortality table
Interest rate: The Code section 417 interest rates for the month of December preceding the first day of the calendar year.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Segment Rates for the first month preceding the first day of the calendar year that contains the annuity starting date.

CHANGES IN PLAN PROVISIONS SINCE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE PLAN YEAR

None

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These provisions are applicable to participants in the Paper Industry Union Management Fund and members of the United Paper Workers International Union AFL-CIO, Local Union 1799 at the Beaver Falls, New York Mill.

Eligibility

An eligible employee becomes a participant in the Plan on the January 1 following his date of hire. Participation was closed for employees hired after November 2, 2009.

Retirement Benefits

Normal Retirement

A participant is eligible for normal retirement on the first day of the month nearest the attainment of age 65.

Normal Retirement Benefit

The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will be equal to a flat amount based on the appropriate factor below multiplied by years of benefit service.

<u>Termination Date</u>	<u>Monthly Benefit Factor</u>
September 15, 2000 to September 14, 2001	\$10.00
September 15, 2001 to September 14, 2002	\$11.00
September 15, 2002 to September 14, 2003	\$12.00
September 15, 2003 to September 14, 2004	\$13.00
September 15, 2004 to September 14, 2005	\$14.00
September 15, 2005 to September 14, 2006	\$15.00
On or after September 15, 2006	\$15.00

The maximum benefit payable is \$341.00 per month (\$4,092.00 per year).

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement benefit formula, but based upon compensation and benefit service to date.

The accrued benefit is frozen as of December 31, 2009, except that employees with less than five years of service will accrue benefits until such time as they have five years of service.

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Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

- Lifetime Pension.
- Joint and Survivor Pension.
- Lifetime Pension with Certain Period with guaranteed payments for 60 or 120 months.
- Level Income Lifetime Pension.
- Level Income Joint and 50% Survivor Pension.
- Lump Sum Payment - available only if present value of lump sum is under \$10,000 or if the monthly normal retirement benefit is under \$50.

If the value of the benefit does not exceed \$5,000, the benefit will automatically be paid as a lump sum. The participant may request that the taxable portion of the lump sum payment be transferred directly to an individual retirement account (IRA). If the former participant is a member of another qualified retirement plan which accepts rollover contributions, he may elect to have this distribution transferred to that plan.

If the participant is married at the time payments are to begin, the automatic form of payment for him will be an actuarially adjusted joint and 50% survivor pension with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a lifetime pension.

Other Retirement Benefits

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires, subject to special distribution rules after age 70 1/2. The late retirement benefit is the normal retirement benefit determined under the pension formula using current service and compensation.

Early Retirement

A participant is eligible for early retirement after attainment of age 55 and completion of 10 years of vesting service. The early retirement benefit is the accrued pension reduced 4% per year for each year the retirement proceeds the participant's normal retirement date.

Disability Retirement

If a participant has completed 10 years of vesting service and is actively employed, he will be entitled to retire if he has been totally and permanently disabled for 6 months. The disability retirement benefit is equal to the normal retirement benefit but based on service to date and uses the benefit multiplier as of the date of disability. The disability benefit is a life annuity payable until death, recovery or normal retirement date.

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Death Benefit

If a vested participant dies before beginning to receive a retirement pension benefit, his surviving spouse will receive a 50% survivor benefit. Payment will begin on the date on which the participant first would have been eligible for retirement.

If the participant dies prior to age 55, the amount of the survivor benefit is equal to the 50% survivor benefit payable under the joint and 50% survivor pension option, based upon the pension accrued to the date of death and reduced for early commencement of benefits, if applicable.

If the participant dies after age 55 but prior to retirement, the amount of the survivor benefit is equal to the 50% of the life annuity amount the member would have been entitled to had he retired the day before his death.

If the participant is not married, no benefit will be paid except for the following:

If a participant is eligible for normal retirement, a death benefit is available equal to the 10 year certain and life benefit, payable for 10 years. This is the automatic benefit if the participant is unmarried and available by election (subject to spousal consent) to married participants.

Termination of Employment Benefits

Vesting in Accrued Benefit

If employment terminates other than by retirement, disability, or death, the amount payable from the Plan is based upon the following vesting schedule:

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
0–4 Years	0%
5 or More Years	100%

Time of Payment

No pension payment is available under the Plan prior to retirement or death with two exceptions.

If the present value of the vested accrued benefit is no more than \$5,000 at the time of termination, the lump sum value will be paid as soon as administratively possible.

If the present value of the vested accrued benefit is greater than \$5,000 but less than \$10,000 at the time of termination, payment may be made immediately in the form of joint and 50% survivor form for a married participant, life annuity for unmarried participant or lump sum.

Service Rules

Vesting Service

An employee is credited with a year of vesting service for each full calendar year of employment prior to the transfer date. For service after the transfer date, an employee is credited with a year of vesting service for each calendar year during which he has at least 1,000 hours of service.

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Benefit Service

An employee is credited with years of benefit service based on hours worked in a plan year as follows:

<u>Hours Worked</u>	<u>Benefit Service</u>
1,500 or more	1.00
1,000 to 1,499	0.75
Under 1,000	0.00

Employees will not be credited with benefit service subsequent to December 31, 2009, except that participants with less than five years of service will be credited with service until they obtain five years of service.

Benefit service excludes service prior to March 22, 1995.

If the employee terminates and receives a distribution of his vested accrued pension, upon reemployment the Plan will not take into account benefit service credited before the termination.

Actuarial Equivalent

Actuarial equivalence is determined as set forth below.

Monthly Pension – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: GA1971
Interest rate: 6.0%

Level Income options are calculated using a prescribed methodology which does not use these actuarial equivalence factors; but rather, makes use of the early retirement factors in Appendix A.

Lump Sum – Actuarial equivalence will be determined based on the following mortality and interest assumptions:

Mortality table: The Code section 417 mortality table
Interest rate: The Code section 417 interest rates for the month of November preceding the first day of the calendar year.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Code Section 417 Interest Rates

The Code section 417 interest rates are the Segment Rates for the second month preceding the first day of the calendar year that contains the annuity starting date.

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CHANGES IN PLAN PROVISIONS SINCE LAST VALUATION

None

SIGNIFICANT EVENTS THAT OCCURRED DURING THE PLAN YEAR

None

Schedule H, line 4i – Schedule of Assets (Held At End of Year)

Plan Name: Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Employer I.D. #: 06-0865505
Plan Number: 020

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
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Schedule of Assets (Held At End of Year) is contained in the attached audit report.

Schedule H, line 4i – Schedule of Assets (Acquired and Disposed of Within Year)

Plan Name: Retirement Income Plan for Employees of Interface Performance Materials, Inc.
Employer I.D. #: 06-0865505
Plan Number: 020

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Costs of acquisitions	(d) Proceeds of dispositions
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Schedule of Assets (Acquired and Disposed of Within Year) is contained in the attached audit report.

Schedule SB, line 32 - Schedule of Amortization Bases

Name of Plan: Retirement Income Plan for Employees of Interface Performance Materials, Inc.

EIN: 06-0865505

PN: 020

Plan Year: 7/1/2023 - 6/30/2024

Type of Base (shortfall or Waiver)	Initial Date	Amortization Base	Amortization Installment	Present Value of Remaining Amortization Installment	Remaining Amortization Years
shortfall	7/1/2022	113,378	10,477	109,110	14
shortfall	7/1/2023	854,165	78,225	854,165	15

\$	967,543	\$	88,702	\$	963,275
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