

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☒ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT
1b	Three-digit plan number (PN) ▶ 004
1c	Effective date of plan 05/01/2002
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) MAHLE BEHR DAYTON, LLC. 2700 DALEY DRIVE TROY, MI 48083
2b	Employer Identification Number (EIN) 02-0574546
2c	Plan Sponsor's telephone number 248-743-3700
2d	Business code (see instructions) 336300

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.	07/02/2025	MEREDITH GOODMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 1093
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.....	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 337 6a(2) 256 6b 425 6c 203 6d 884 6e 77 6f 961 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:

1B 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MAHLE BEHR DAYTON, LLC.	D Employer Identification Number (EIN) 02-0574546
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	19404679	
b	Actuarial value	2b	21345146	
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	491	11553030	11553030
b	For terminated vested participants	265	2351836	2351836
c	For active participants	337	3809567	4049070
d	Total	1093	17714433	17953936
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	5.24 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	83202	
b	Expected plan-related expenses	6b	182000	
c	Target normal cost	6c	265202	

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

<div>SIGN HERE</div>	<div>Signature of actuary</div> <div>JASON M. BRAVO</div> <div>Type or print name of actuary</div> <div>AON CONSULTING, INC.</div> <div>Firm name</div> <div>MSC# 17854, PO BOX 7505 FORT WASHINGTON, PA 19034</div> <div>Address of the firm</div>	<div>09/25/2024</div> <div>Date</div> <div>23-05569</div> <div>Most recent enrollment number</div> <div>216-430-4732</div> <div>Telephone number (including area code)</div>
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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	6744001
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	235212
9	Amount remaining (line 7 minus line 8)	0	6508789
10	Interest on line 9 using prior year's actual return of <u>-16.71</u> %	0	-1087619
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>5.41</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	5421170

Part III		Funding Percentages	
14	Funding target attainment percentage	14	88.69 %
15	Adjusted funding target attainment percentage	15	118.88 %
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	100.21 %
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	
Totals ►		18(b)	0
		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 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 59
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	265202
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		2029960	185905
b Waiver amortization installment			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	451107
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	451107	451107
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	0
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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<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR DAYTON, LLC.	D Employer Identification Number (EIN) 02-0574546	

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

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

AON CONSULTING

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 17 50	NONE	101043	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TOWERS WATSON INVESTMENT SERVICES

52-1868818

(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?
17 28 50 51	NONE	39861	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PLANTE AND MORAN

33-1498605

(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	AUDITOR	28950	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

COMERICA BANK

42-1741646

(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 49 50 59 62 72 99	TRUSTEE	11528	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 ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT				B Three-digit plan number (PN) ▶ 004	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR DAYTON, LLC.				D Employer Identification Number (EIN) 02-0574546	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MAHLE BEHR USA, INC MASTER TRUST					
b Name of sponsor of entity listed in (a): MAHLE BEHR USA INC.					
c EIN-PN 27-2279355-006		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17380376	
a Name of MTIA, CCT, PSA, or 103-12 IE: COMERICA SHORT TERM FUND					
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST, NATIONAL ASSOCIATION					
c EIN-PN 47-7305132-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6534	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

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

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

<div>SCHEDULE G (Form 5500) <div>Department of Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div></div>	<div>Financial Transaction Schedules</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT		B Three-digit plan number (PN) ► 004
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR DAYTON, LLC.		D Employer Identification Number (EIN) 02-0574546

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.				
(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
COMERICA BANK	CUSTODIAN	DUPLICATE ADMINISTRATIVE FEES DRAWN AUTOMATICALLY BY THE TRUSTEE DURING 2022.			
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
	10583				

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR DAYTON, LLC.		
		D Employer Identification Number (EIN) 02-0574546

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	1	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	0	6534
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	19348306	17380376
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	19348307	17386910
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	11617	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	11617	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	19336690	17386910

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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	265	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		265
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		1002164
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1002429

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2517110	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2517110
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	3300	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	28950	
(5) Investment advisory and investment management fees	2i(5)	39861	
(6) Bank or trust company trustee/custodial fees	2i(6)	11528	
(7) Actuarial fees	2i(7)	101043	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	250417	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		435099
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2952209

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1949780
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **PLANTE AND MORAN**

(2) EIN: **33-1498605**

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.)	☒		10583
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 522400.

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>		<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT				B Three-digit plan number (PN) ▶ 004	
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR DAYTON, LLC.				D Employer Identification Number (EIN) 02-0574546	
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): 46-2345389					
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				3 150	
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)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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: 10.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 68.0 %

High-Yield Debt: 10.0 % Real Assets: 9.0 % Cash or Cash Equivalents: 1.0 % Other: 2.0 %

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
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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 _____.

MAHLE Behr Defined Benefit Plans

Behr America Cash Balance Pension Plan
Behr Dayton Thermal Products IUE Pension Agreement

Financial Report
December 31, 2023

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Independent Auditor's Report

To the Plan Administrator
MAHLE Behr Defined Benefit Plans

Opinion

We have audited the financial statements of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement (collectively, the "Plans"), employee benefit plans subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022 and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plans as of December 31, 2023 and 2022 and the changes in net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits 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.

To the Plan Administrator
MAHLE Behr Defined Benefit Plans

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plans' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plans' ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on each of the financial statements as a whole. The supplemental schedules of assets held at end of year as of December 31, 2023, reportable transactions for Behr Dayton Thermal Products IUE Pension Agreement and nonexempt transactions for Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement for the year ended December 31, 2023 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the Plans' management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Plante & Moran, PLLC

Southfield, Michigan
July 2, 2025

MAHLE Behr Defined Benefit Plans

Statements of Net Assets Available for Benefits

December 31, 2023 and 2022				
	2023		2022	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Assets				
Investments - Plan's interest in MAHLE Behr USA, Inc. Master Trust (Note 4)	\$ 11,387,654	\$ 17,380,376	\$ 11,668,204	\$ 19,348,306
Segregated plan assets	23	6,534	7	1
Total assets	11,387,677	17,386,910	11,668,211	19,348,307
Liabilities - Accrued liabilities	-	-	4,679	11,617
Net Assets Available for Benefits	\$ 11,387,677	\$ 17,386,910	\$ 11,663,532	\$ 19,336,690

MAHLE Behr Defined Benefit Plans

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2023 and 2022

	2023		2022	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Additions				
Investment income (loss):				
Interest and dividends	\$ 64	\$ 265	\$ 38	\$ 319
Plan's interest in MAHLE Behr USA, Inc. Master Trust investment gain (loss) (Note 4)	673,456	1,002,164	(2,479,418)	(4,070,897)
Total additions - Net	673,520	1,002,429	(2,479,380)	(4,070,578)
Deductions				
Benefits paid directly to participants or beneficiaries	732,964	2,517,110	788,915	1,070,709
Administrative expenses	216,411	435,099	99,469	183,412
Total deductions	949,375	2,952,209	888,384	1,254,121
Net Decrease	(275,855)	(1,949,780)	(3,367,764)	(5,324,699)
Net Assets Available for Benefits				
Beginning of year	11,663,532	19,336,690	15,031,296	24,661,389
End of year	<u>\$ 11,387,677</u>	<u>\$ 17,386,910</u>	<u>\$ 11,663,532</u>	<u>\$ 19,336,690</u>

December 31, 2023 and 2022**Note 1 - Plan Description**

The following description of Behr America Cash Balance Pension Plan (the "Cash Balance Plan") and Behr Dayton Thermal Products IUE Pension Agreement (the "IUE Plan") (collectively, the "Plans") provides only general information. Participants should refer to the plan agreements for a more complete description of each plan's provisions.

General

The Plans are defined benefit pension plans that were established on May 1, 2002. MAHLE Behr USA Inc. and MAHLE Behr Dayton, LLC (collectively, the "Companies") are the plan sponsors of the Cash Balance Plan and the IUE Plan, respectively. The Cash Balance Plan covers substantially all employees of MAHLE Behr USA Inc. hired prior to January 1, 2014 and provides for retirement and death benefits. The IUE Plan covers certain union employees of MAHLE Behr Dayton, LLC and provides for retirement, death, and disability benefits. The Plans are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2013, all benefit accruals under the Cash Balance Plan were frozen, with the exception of interest credits. No new participants are permitted to join the Cash Balance Plan after December 31, 2013.

In October 2007, MAHLE Behr Dayton, LLC and the Industrial Division of the Communications Workers of America (IUE) approved a collective bargaining agreement, which provided that benefit accrual service under the IUE Plan ceased to accrue or increase for all Local 84775 Tier 3 employees, as defined by the IUE Plan, as of December 31, 2007. Benefit accruals for the other plan participants remain unchanged, as defined by the IUE Plan. All new employees of MAHLE Behr Dayton, LLC hired on or after October 22, 2007 are not eligible to participate in the IUE Plan.

Eligibility and Vesting

Employees become participants in the Plans following completion of the eligibility requirements, as described in the plan documents. Participants of the Cash Balance Plan are fully vested for normal retirement benefits after 3 years of service. Tier 1 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after 1 year of service. Tier 2 and 3 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after 10 years of service (5 years of service for a deferred vested pension).

Pension Benefits - Cash Balance Plan

A participant's accrued benefit in the Cash Balance Plan is defined as a notional cash balance account. Participant cash balance accounts were frozen as of January 1, 2014. Additionally, interest is credited to participant cash balance accounts each quarter. The interest crediting rate is based on the 10-year U.S. Treasury Constant Maturity Yield in effect two months prior to the beginning of that quarter, divided by four. The Cash Balance Plan has a minimum quarterly interest crediting rate of 0.925 percent (3.7 percent annual).

Pension Benefits - IUE Plan

Participant benefits in the IUE Plan are accrued on an annual basis based on the benefit rate multiplied by years of service, as defined by the IUE Plan. The benefit rate is based on union classification and date of hire and ranges from \$17.00 to \$51.65.

Death Benefits

If an active or terminated employee who has a vested interest in the Plans dies prior to his or her normal retirement age, a death benefit, as defined by the Plans, will be paid to the surviving spouse.

December 31, 2023 and 2022**Note 1 - Plan Description (Continued)*****Funding***

Contributions to the Cash Balance Plan and the IUE Plan are made by the Companies at actuarially determined amounts. The Companies' policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

Payment of Benefits

Distributions are payable upon retirement, death, disability, or termination of employment. Participants of the Cash Balance Plan may elect to receive the value of their accumulated plan benefits as an annuity payable monthly or a lump-sum payment. Participants of the IUE Plan receive the value of their accumulated plan benefits as an annuity payable monthly. Effective June 30, 2023 through October 31, 2023 eligible participants of the IUE Plan could elect to receive the value of their accumulated plan benefits as a lump-sum payment.

Party-in-interest Transactions

Certain plan assets are in investment funds managed by Comerica Bank and Trust, N.A. (Comerica) or its affiliates. Comerica is the custodian of the Plans; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies***Investment Valuation and Income Recognition***

The Plans invest in the MAHLE Behr USA, Inc. Master Trust (the "Master Trust"), which was established to hold the investment of assets of the Plans and other defined benefit retirement plans sponsored by the Companies. The Master Trust's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Investment income consists of interest and dividend income, as well as the realized gains or losses on investments sold during the year and the unrealized appreciation (depreciation) on investments held at the end of the year. Dividend income is recorded on the ex-dividend date.

See Note 3 for additional information.

Benefit Payments

Benefits are recorded when paid.

Administrative Expense

Various administrative costs are paid by the Companies.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable, under the Plans' provisions, to the service employees have rendered. These include benefits expected to be paid to:

- (a) Retired or terminated employees or their beneficiaries
- (b) Beneficiaries of employees who have died
- (c) Present employees or their beneficiaries

December 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Actuarial Assumptions

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plans at December 31, 2022 are summarized as follows:

Actuarial cost method	Standard unit credit cost method
Interest rate	4.25 percent per annum
Mortality basis	Pri-2012 Private Retirement Plans Mortality Table projected using Scale MP-2019
Assumed retirement age - Cash Balance Plan	Various rates ranging from 5.0 percent at age 55 to 100 percent at age 70+
Assumed retirement age - IUE Plan	Various rates ranging from 15.0 percent at age 48 for Tier 1 and 20.0 percent at age 55 for Tier 2/3 participants to 100 percent at age 70+ for all participants

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

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties

Contributions to the Plans and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. 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 financial statements.

Note 3 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

Level 1

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Master Trust has the ability to access.

December 31, 2023 and 2022
Note 3 - Fair Value Measurements (Continued)
Level 2

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly.

Level 3

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Master Trust's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Common/Collective Trust

The common/collective trusts are valued at net asset value per share (NAV) (or its equivalent), which is based on the fair value of the funds' underlying net assets. There are no redemption restrictions or unfunded commitments on these investments.

As of December 31, 2023 and 2022, all assets held in the Master Trust are common/collective trust funds valued at NAV.

Note 4 - Interest in Master Trust

The Plans' investments are in the Master Trust, which was established for the investment of assets of the Plans and one other MAHLE Behr-sponsored benefit plan. Each participating benefit plan has an undivided interest in the Master Trust. The fair value of the Plans' interest in the Master Trust represents each plan's allocated portion. The Plans' allocated portion is equal to the beginning of the year value of the Plans' interest in the Master Trust, plus actual plan contributions and allocated investment income, less actual plan distributions and allocated administrative expenses. The assets of the Master Trust are held by Comerica.

Investment income (loss) and administrative expenses relating to the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

At December 31, 2023 and 2022, the Plans' respective interests in the Master Trust were as follows:

	2023	2022
Cash Balance Plan	39.46 %	37.43 %
IUE Plan	60.22	62.08
Total master trust investments	99.68 %	99.51 %

The net assets of the Master Trust and each plan's interest in Master Trust balances at December 31, 2023 and 2022 are as follows:

	2023		
	Plan's Interest in Master Trust Balances		
	Master Trust Balances	Cash Balance Plan	IUE Plan
Investments - Common/collective trust funds	\$ 28,858,579	\$ 11,386,601	\$ 17,378,769
Other assets - Accrued income	2,660	1,053	1,607
Total master trust net assets	\$ 28,861,239	\$ 11,387,654	\$ 17,380,376

December 31, 2023 and 2022
Note 4 - Interest in Master Trust (Continued)

	2022		
	Plan's Interest in Master Trust		
	Balances		
	Master Trust	Cash Balance	IUE Plan
	Balances	Plan	
Investments - Common/collective trust funds	\$ 31,168,465	\$ 11,667,892	\$ 19,347,795
Other assets - Accrued income	823	312	511
Total master trust net assets	<u>\$ 31,169,288</u>	<u>\$ 11,668,204</u>	<u>\$ 19,348,306</u>

The investment income (loss) for the Master Trust for the years ended December 31, 2023 and 2022 is as follows:

	2023	2022
Net realized and unrealized gains (losses) on investments	\$ 1,911,145	\$ (6,332,784)
Interest and dividends	50,389	5,467
Total investment income (loss)	<u>\$ 1,961,534</u>	<u>\$ (6,327,317)</u>

Note 5 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculations of the actuarial present value of accumulated plan benefits attributable to participants in the Plans, which were made as of and for the year ended December 31, 2022, the most recent actuarial valuations, are as follows:

	Cash Balance	IUE Plan
	Plan	
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 839,816	\$ 12,349,131
Other vested participants	11,778,990	7,399,757
Total vested benefits	12,618,806	19,748,888
Nonvested benefits	-	296,743
Total actuarial present value of accumulated plan benefits	<u>\$ 12,618,806</u>	<u>\$ 20,045,631</u>

December 31, 2023 and 2022
Note 5 - Accumulated Plan Benefits (Continued)

A summary of significant changes in the actuarial present value of accumulated plan benefits during the year ended December 31, 2022 is as follows:

	Cash Balance Plan	IUE Plan
Actuarial present value of accumulated plan benefits - Beginning of year	\$ 13,035,802	\$ 20,244,159
(Decrease) increase during the year attributable to:		
Benefits accumulated, including actuarial gains and losses	(165,513)	34,320
Interest due to the decrease in the discount period	537,432	837,861
Benefits paid	(788,915)	(1,070,709)
Net decrease	(416,996)	(198,528)
Actuarial present value of accumulated plan benefits - End of year	\$ 12,618,806	\$ 20,045,631

Note 6 - Prohibited Transactions

During 2022, duplicate administrative fees of \$1,469 and \$10,583 paid by Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement, respectively, were paid by the Plans as a result of actions by the Plans' custodian. These transactions did not meet the exemption conditions required by ERISA §406(b). Therefore, the duplicate administrative fees are considered to be prohibited transactions. The transactions were not corrected by the custodian during the years ended December 31, 2022 or 2023.

There was no financial loss or penalties to the Master Trust as a result of these transactions.

Note 7 - Tax Status

Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement have received determination letters from the Internal Revenue Service indicating that the Plans, as designed, are qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Although Behr Dayton Thermal Products IUE Pension Agreement has been amended since receiving its determination letter, management believes that the plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 8 - Plan Termination

Should the Plans terminate at some future time, their net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Note 9 - Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including July 2, 2025, which is the date the financial statements were available to be issued.

During 2024 and 2025, the Plan sponsor of Behr America Cash Balance Pension Plan elected to close an operating facility. The Plan sponsor is still determining whether a partial termination of the Plan has occurred. The affected participants were fully vested at the time of termination and as a result, vesting percentages would not be impacted by a partial termination. The termination did not impact the participants' cash balances within the plan.

MAHLE Behr Defined Benefit Plans

**Schedule of Assets Held at End of Year - Behr America Cash
Balance Pension Plan**

**Form 5500, Schedule H, Line 4i
EIN 22-1859284, Plan No. 003
December 31, 2023**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Comerica Bank	Common/collective trust fund: COMERICA SHORT TERM FUND	\$ 16	\$ 16
	Total		\$ 16

MAHLE Behr Defined Benefit Plans

**Schedule of Assets Held at End of Year - Behr Dayton
Thermal Products IUE Pension Agreement**

**Form 5500, Schedule H, Line 4i
EIN 02-0574546, Plan No. 004
December 31, 2023**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Comerica Bank	Common/collective trust fund: COMERICA SHORT TERM FUND	\$ 6,435	\$ 6,435
	Total		\$ 6,435

MAHLE Behr Defined Benefit Plans**Schedule of Reportable Transactions - Behr Dayton Thermal Products IUE Pension Agreement**

Form 5500, Schedule H, Line 4j
EIN 02-0574546, Plan No. 004
Year Ended December 31, 2023

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Comerica Bank and Trust, N.A. Comerica Short Term Fund:						
	Purchases - 67	\$ 720,494	\$ -	\$ 720,494	\$ 720,494	\$ -
	Sales - 79	-	714,059	714,059	714,059	-

There were no Category (i), (ii), or (iv) reportable transactions during the year.

MAHLE Behr Defined Benefit Plans**Schedule of Nonexempt Transactions - Behr America Cash
Balance Pension Plan**

Form 5500, Schedule G, Part III
EIN 22-1859284, Plan No. 003
Years Ended December 31, 2023 and 2022

Year Ended December 31, 2023

<u>(a) Identity of party involved</u> Comerica Bank		<u>(b) Relationship to plan, employer, or other party-in-interest</u> Custodian	
<u>(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value</u> Duplicate administrative fees drawn automatically by the custodian during 2022.			
<u>(d) Purchase price</u> \$-	<u>(e) Selling price</u> \$-	<u>(f) Lease rental/loan amount involved</u> \$1,469	<u>(g) Expenses incurred in connection with transaction</u> \$-
<u>(h) Cost of asset</u> \$-	<u>(i) Current value of asset</u> \$-	<u>(j) Net gain (loss) on each transaction</u> \$-	

MAHLE Behr Defined Benefit Plans**Schedule of Nonexempt Transactions - Behr Dayton Thermal
Products IUE Pension Agreement**

Form 5500, Schedule G, Part III
EIN 02-0574546, Plan No. 004
Years Ended December 31, 2023 and 2022

Year Ended December 31, 2023

<u>(a) Identity of party involved</u> Comerica Bank		<u>(b) Relationship to plan, employer, or other party-in-interest</u> Custodian	
<u>(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value</u> Duplicate administrative fees drawn automatically by the custodian during 2022.			
<u>(d) Purchase price</u> \$-	<u>(e) Selling price</u> \$-	<u>(f) Lease rental/loan amount involved</u> \$10,583	<u>(g) Expenses incurred in connection with transaction</u> \$-
<u>(h) Cost of asset</u> \$-	<u>(i) Current value of asset</u> \$-	<u>(j) Net gain (loss) on each transaction</u> \$-	

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2023

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39				1	3					
40-44				3	14	13	2			
45-49				4	8	17	30			
50-54				2	8	10	50			
55-59				1	8	8	47	7	3	
60-64				2	13	6	41	3	6	
65-69				1	4	4	11	1	3	
70+					1	1	1			

N-337

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2022), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor
1st Segment Rate	4.75%
2nd Segment Rate	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2022), without regard to interest rate stabilization
1st Segment Rate	1.41%
2nd Segment Rate	3.09%
3rd Segment Rate	3.58%
Optional Payment Form Election Percentage	Life Annuity: 45% of males and 75% of females. 65% Joint & Survivor: 55% of males and 25% of females.
Optional Payment Form Conversion Interest Rate	As defined in plan provisions
Optional Payment Form Conversion Mortality	As defined in plan provisions
Retirement Age	
Active Participants	See Table 1b
Terminated Vested Participants	Age 63
Mortality Rates	
Healthy and Disabled	2023 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2b
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 67% of males and 45% of females have an eligible spouse, and that males are three years older than their spouses.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$265,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2021 Plan Year	4.25%
2022 Plan Year	4.25%
2023 Plan Year	4.25%
Trust Expenses Included in Target Normal Cost	\$182,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Table 1b

Retirement Rates

Age	Tier 1	Tier 2/3
48	15.00%	0.00%
49	15.00%	0.00%
50	15.00%	0.00%
51	15.00%	0.00%
52	15.00%	0.00%
53	15.00%	0.00%
54	15.00%	0.00%
55	15.00%	20.00%
56	15.00%	20.00%
57	15.00%	20.00%
58	25.00%	20.00%
59	25.00%	25.00%
60	30.00%	20.00%
61	35.00%	10.00%
62	45.00%	10.00%
63	45.00%	10.00%
64	50.00%	15.00%
65	75.00%	25.00%
66	50.00%	25.00%
67	50.00%	25.00%
68	50.00%	25.00%
69	50.00%	25.00%
70+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Table 2b

Withdrawal Rates

Age	Rate	Age	Rate
15	26.00%	45	4.00%
16	26.00%	46	4.00%
17	26.00%	47	4.00%
18	26.00%	48	4.00%
19	26.00%	49	4.00%
20	26.00%	50	4.00%
21	26.00%	51	3.75%
22	25.50%	52	3.50%
23	25.00%	53	3.25%
24	24.50%	54	3.00%
25	24.00%	55+	0.00%
26	22.80%		
27	21.60%		
28	20.40%		
29	17.20%		
30	14.00%		
31	13.60%		
32	13.20%		
33	12.80%		
34	12.40%		
35	12.00%		
36	10.80%		
37	9.60%		
38	8.40%		
39	7.20%		
40	6.00%		
41	5.60%		
42	5.20%		
43	4.80%		
44	4.40%		

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Behr Dayton Thermal Products IUE Pension Agreement
 EIN: 20574546 PN: 004

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.0455%	0.0682%	45	0.2149%	0.3253%
16	0.0455%	0.0682%	46	0.2387%	0.3333%
17	0.0455%	0.0682%	47	0.2625%	0.3413%
18	0.0455%	0.0682%	48	0.3102%	0.3933%
19	0.0455%	0.0682%	49	0.3579%	0.4453%
20	0.0455%	0.0682%	50	0.4056%	0.4972%
21	0.0455%	0.0682%	51	0.4533%	0.5492%
22	0.0455%	0.0682%	52	0.5010%	0.6012%
23	0.0471%	0.0722%	53	0.5810%	0.6521%
24	0.0487%	0.0761%	54	0.6610%	0.7031%
25	0.0502%	0.0801%	55	0.7410%	0.7540%
26	0.0518%	0.0841%	56	0.8209%	0.8050%
27	0.0534%	0.0880%	57	0.9009%	0.8559%
28	0.0561%	0.0946%	58	0.9628%	0.8663%
29	0.0588%	0.1011%	59	1.0247%	0.8767%
30	0.0616%	0.1076%	60	1.0867%	0.8871%
31	0.0643%	0.1142%	61	1.1486%	0.8975%
32	0.0671%	0.1207%	62	1.2105%	0.9079%
33	0.0721%	0.1364%	63	1.2105%	0.9079%
34	0.0772%	0.1520%	64	1.2105%	0.9079%
35	0.0823%	0.1677%	65+	0.0000%	0.0000%
36	0.0874%	0.1833%			
37	0.0925%	0.1990%			
38	0.1027%	0.2194%			
39	0.1129%	0.2399%			
40	0.1231%	0.2603%			
41	0.1333%	0.2808%			
42	0.1435%	0.3012%			
43	0.1673%	0.3092%			
44	0.1911%	0.3173%			

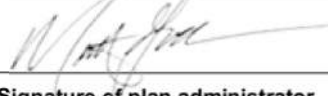
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I Annual Report Identification Information		
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A This return/report is for:	☐ a multiemployer plan	☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
	☒ a single-employer plan	☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report	☐ the final return/report
	☒ an amended return/report	☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☒	
D Check box if filing under:	☒ Form 5558	☐ automatic extension
	☐ special extension (enter description)	☐ the DFVC program
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 BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	1b Three-digit plan number (PN) ▶	004
	1c Effective date of plan	05/01/2002
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) MAHLE BEHR DAYTON, LLC. 2700 DALEY DRIVE TROY MI 48083	2b Employer Identification Number (EIN) 02-0574546	2c Plan Sponsor's telephone number 248-743-3700
	2d Business code (see instructions) 336300	

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		07/02/2025	MEREDITH GOODMAN
	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

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

Form 5500 (2023)
v. 2300728

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																				
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 1, 093																				
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.....	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6a(1)</td> <td style="width: 90%; text-align: right;">337</td> </tr> <tr> <td>6a(2)</td> <td style="text-align: right;">256</td> </tr> <tr> <td>6b</td> <td style="text-align: right;">425</td> </tr> <tr> <td>6c</td> <td style="text-align: right;">203</td> </tr> <tr> <td>6d</td> <td style="text-align: right;">884</td> </tr> <tr> <td>6e</td> <td style="text-align: right;">77</td> </tr> <tr> <td>6f</td> <td style="text-align: right;">961</td> </tr> <tr> <td>6g(1)</td> <td></td> </tr> <tr> <td>6g(2)</td> <td></td> </tr> <tr> <td>6h</td> <td style="text-align: right;">0</td> </tr> </table>	6a(1)	337	6a(2)	256	6b	425	6c	203	6d	884	6e	77	6f	961	6g(1)		6g(2)		6h	0
6a(1)	337																				
6a(2)	256																				
6b	425																				
6c	203																				
6d	884																				
6e	77																				
6f	961																				
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: 1B 3H																					

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (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 _____

MAHLE Behr Defined Benefit Plans

Schedule of Reportable Transactions - Behr Dayton Thermal Products IUE Pension Agreement

Form 5500, Schedule H, Line 4j
EIN 02-0574546, Plan No. 004
Year Ended December 31, 2023

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Comerica Bank and Trust, N.A. Comerica Short Term Fund:						
	Purchases - 67	\$ 720,494	\$ -	\$ 720,494	\$ 720,494	\$ -
	Sales - 79	-	714,059	714,059	714,059	-

There were no Category (i), (ii), or (iv) reportable transactions during the year.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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

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

A Name of plan BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MAHLE BEHR DAYTON, LLC	D Employer Identification Number (EIN) 02-0574546
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2023	
2 Assets:	
a Market value.....	2a 19,404,679
b Actuarial value	2b 21,345,146
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	491 11,553,030 11,553,030
b For terminated vested participants.....	265 2,351,836 2,351,836
c For active participants.....	337 3,809,567 4,049,070
d Total	1,093 17,714,433 17,953,936
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 5.24 %
6 Target normal cost	
a Present value of current plan year accruals.....	6a 83,202
b Expected plan-related expenses	6b 182,000
c Target normal cost.....	6c 265,202

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	JASON M. BRAVO	09/25/2024
	Signature of actuary	Date
JASON M. BRAVO		2305569
	Type or print name of actuary	Most recent enrollment number
AON CONSULTING, INC.		216-430-4732
	Firm name	Telephone number (including area code)
MSC# 17854, PO BOX 7505		
FORT WASHINGTON PA 19034		
	Address of the firm	

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

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

Schedule SB (Form 5500) 2023
v. 230728

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	6,744,001
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	235,212
9 Amount remaining (line 7 minus line 8)	0	6,508,789
10 Interest on line 9 using prior year's actual return of <u>-16.71</u> %.....	0	-1,087,619
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>5.41</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	5,421,170

Part III Funding Percentages

14 Funding target attainment percentage.....	14	88.69 %
15 Adjusted funding target attainment percentage.....	15	118.88 %
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	100.21 %
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
Totals ►			18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?.....	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 59
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	265,202										
b Excess assets, if applicable, but not greater than line 31a	31b	0										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>2,029,960</td> <td>185,905</td> </tr> <tr> <td>b Waiver amortization installment</td> <td></td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	2,029,960	185,905	b Waiver amortization installment		0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	2,029,960	185,905										
b Waiver amortization installment		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	451,107										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement		0	451,107									
36 Additional cash requirement (line 34 minus line 35)	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0										
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 Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

Tier 1				Tier 2 & 3			
(a)	(b)	(c)	(d) Product (a) × (b) ×	(a)	(b)	(c)	(d) Product (a) × (b) ×
Age	Rate	Weight	(c)	Age	Rate	Weight	(c)
48.5	15.00%	1.0000	7.28	48.5	0.00%	1.0000	0.00
49.5	15.00%	0.8500	6.31	49.5	0.00%	1.0000	0.00
50.5	15.00%	0.7225	5.47	50.5	0.00%	1.0000	0.00
51.5	15.00%	0.6141	4.74	51.5	0.00%	1.0000	0.00
52.5	15.00%	0.5220	4.11	52.5	0.00%	1.0000	0.00
53.5	15.00%	0.4437	3.56	53.5	0.00%	1.0000	0.00
54.5	15.00%	0.3771	3.08	54.5	0.00%	1.0000	0.00
55.5	15.00%	0.3206	2.67	55.5	20.00%	1.0000	11.10
56.5	15.00%	0.2725	2.31	56.5	20.00%	0.8000	9.04
57.5	15.00%	0.2316	2.00	57.5	20.00%	0.6400	7.36
58.5	25.00%	0.1969	2.88	58.5	20.00%	0.5120	5.99
59.5	25.00%	0.1477	2.20	59.5	25.00%	0.4096	6.09
60.5	30.00%	0.1107	2.01	60.5	20.00%	0.3072	3.72
61.5	35.00%	0.0775	1.67	61.5	10.00%	0.2458	1.51
62.5	45.00%	0.0504	1.42	62.5	10.00%	0.2212	1.38
63.5	45.00%	0.0277	0.79	63.5	10.00%	0.1991	1.26
64.5	50.00%	0.0152	0.49	64.5	15.00%	0.1792	1.73
65.5	75.00%	0.0076	0.37	65.5	25.00%	0.1523	2.49
66.5	50.00%	0.0019	0.06	66.5	25.00%	0.1142	1.90
67.5	50.00%	0.0010	0.03	67.5	25.00%	0.0857	1.45
68.5	50.00%	0.0005	0.02	68.5	25.00%	0.0642	1.10
69.5	50.00%	0.0002	0.01	69.5	25.00%	0.0482	0.84
70	100.00%	0.0001	0.01	70	100.00%	0.0361	2.53
Weighted Average			53.49	Weighted Average			59.49

	Average Age	% of Active Participan ts
Tier 1	53.49	1.5%
Tier 2 & 3	59.49	98.5%
Weighted Average Retirement Age	59.4	

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2022), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor
1st Segment Rate	4.75%
2nd Segment Rate	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2022), without regard to interest rate stabilization
1st Segment Rate	1.41%
2nd Segment Rate	3.09%
3rd Segment Rate	3.58%
Optional Payment Form Election Percentage	Life Annuity: 45% of males and 75% of females. 65% Joint & Survivor: 55% of males and 25% of females.
Optional Payment Form Conversion Interest Rate	As defined in plan provisions
Optional Payment Form Conversion Mortality	As defined in plan provisions
Retirement Age	
Active Participants	See Table 1b
Terminated Vested Participants	Age 63
Mortality Rates	
Healthy and Disabled	2023 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2b
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 67% of males and 45% of females have an eligible spouse, and that males are three years older than their spouses.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$265,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2021 Plan Year	4.25%
2022 Plan Year	4.25%
2023 Plan Year	4.25%
Trust Expenses Included in Target Normal Cost	\$182,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Table 1b

Retirement Rates

Age	Tier 1	Tier 2/3
48	15.00%	0.00%
49	15.00%	0.00%
50	15.00%	0.00%
51	15.00%	0.00%
52	15.00%	0.00%
53	15.00%	0.00%
54	15.00%	0.00%
55	15.00%	20.00%
56	15.00%	20.00%
57	15.00%	20.00%
58	25.00%	20.00%
59	25.00%	25.00%
60	30.00%	20.00%
61	35.00%	10.00%
62	45.00%	10.00%
63	45.00%	10.00%
64	50.00%	15.00%
65	75.00%	25.00%
66	50.00%	25.00%
67	50.00%	25.00%
68	50.00%	25.00%
69	50.00%	25.00%
70+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Behr Dayton Thermal Products IUE Pension Agreement
 EIN: 20574546 PN: 004

Table 2b

Withdrawal Rates

Age	Rate	Age	Rate
15	26.00%	45	4.00%
16	26.00%	46	4.00%
17	26.00%	47	4.00%
18	26.00%	48	4.00%
19	26.00%	49	4.00%
20	26.00%	50	4.00%
21	26.00%	51	3.75%
22	25.50%	52	3.50%
23	25.00%	53	3.25%
24	24.50%	54	3.00%
25	24.00%	55+	0.00%
26	22.80%		
27	21.60%		
28	20.40%		
29	17.20%		
30	14.00%		
31	13.60%		
32	13.20%		
33	12.80%		
34	12.40%		
35	12.00%		
36	10.80%		
37	9.60%		
38	8.40%		
39	7.20%		
40	6.00%		
41	5.60%		
42	5.20%		
43	4.80%		
44	4.40%		

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Behr Dayton Thermal Products IUE Pension Agreement
 EIN: 20574546 PN: 004

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.0455%	0.0682%	45	0.2149%	0.3253%
16	0.0455%	0.0682%	46	0.2387%	0.3333%
17	0.0455%	0.0682%	47	0.2625%	0.3413%
18	0.0455%	0.0682%	48	0.3102%	0.3933%
19	0.0455%	0.0682%	49	0.3579%	0.4453%
20	0.0455%	0.0682%	50	0.4056%	0.4972%
21	0.0455%	0.0682%	51	0.4533%	0.5492%
22	0.0455%	0.0682%	52	0.5010%	0.6012%
23	0.0471%	0.0722%	53	0.5810%	0.6521%
24	0.0487%	0.0761%	54	0.6610%	0.7031%
25	0.0502%	0.0801%	55	0.7410%	0.7540%
26	0.0518%	0.0841%	56	0.8209%	0.8050%
27	0.0534%	0.0880%	57	0.9009%	0.8559%
28	0.0561%	0.0946%	58	0.9628%	0.8663%
29	0.0588%	0.1011%	59	1.0247%	0.8767%
30	0.0616%	0.1076%	60	1.0867%	0.8871%
31	0.0643%	0.1142%	61	1.1486%	0.8975%
32	0.0671%	0.1207%	62	1.2105%	0.9079%
33	0.0721%	0.1364%	63	1.2105%	0.9079%
34	0.0772%	0.1520%	64	1.2105%	0.9079%
35	0.0823%	0.1677%	65+	0.0000%	0.0000%
36	0.0874%	0.1833%			
37	0.0925%	0.1990%			
38	0.1027%	0.2194%			
39	0.1129%	0.2399%			
40	0.1231%	0.2603%			
41	0.1333%	0.2808%			
42	0.1435%	0.3012%			
43	0.1673%	0.3092%			
44	0.1911%	0.3173%			

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Schedule SB, Part V—Summary of Plan Provisions

Effective Date May 1, 2002; most recently amended and restated as of January 1, 2015.

Date of Participation Employment with Behr Dayton Thermal Products and participation in IUE Local 775 (hourly) hired before October 22, 2007; or Local 758 (salaried) hired before May 5, 2003.

Normal Retirement

Eligibility

Tier 1

Age 65 with one year of credited service.

Tier 2 and Tier 3

Age 65 with 10 years of credited service.

Monthly Benefit

Tier 1

Credited service times the following amount:

Job Classification	10/01/2003-09/01/2004	10/01/2004-09/01/2005	10/01/2005-09/01/2006	10/01/2006-and Later
A	\$47.75	\$48.80	\$49.85	\$50.90
B	\$48.00	\$49.05	\$50.10	\$51.15
C	\$48.25	\$49.30	\$50.35	\$51.40
D	\$48.50	\$49.55	\$50.60	\$51.65

Tier 2 and Tier 3

Credited service times the following amount:

Date	Amount
Prior to 09/28/2003	\$15.00
09/28/2003 to 09/28/2007	\$16.00
09/27/2007 and later	\$17.00

For Tier 1, Tier 2 and Tier 3, the normal retirement benefit is reduced by the benefit based on credited service as of May 1, 2002. For Tier 3 participants, service is frozen as of January 1, 2008.

Early Retirement

Eligibility

Age 60 with 10 years of credited service.

Tier 1 only: Age 55 with 85 points; or 30 years of credited service.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Monthly Benefit

Normal retirement benefit multiplied by a percentage based on the following schedule:

Commencement Age	Percentage
42	21.0%
43	22.6%
44	24.3%
45	26.1%
46	28.2%
47	30.4%
48	32.8%
49	35.4%
50	38.3%
51	41.5%
52	45.0%
53	48.9%
54	53.2%
55	57.9%
56	63.5%
57	69.4%
58	75.2%
59	80.8%
60	86.7%
61	93.3%
62+	100.0%

For Tier 1 employees who retired with at least 85 points or 30 years of credited service, the reduction for early retirement is eliminated at age 62 and one month.

Early Retirement Supplement
Eligibility

Tier 1 employee who retires with at least 30 years of credited service.

Monthly Benefit

Amount necessary so that total benefit payable equals the amount in the following table:

Retirement	Amount
10/01/2003–09/01/2004	\$2,805
10/01/2004–09/01/2005	\$2,875
10/01/2005–09/01/2006	\$2,950
10/01/2006 and later	\$3,020

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

The early retirement supplement is determined based on the early retirement benefit before any offset for the benefit based on pre-May 1, 2002 credited service. Behr America's share of the early retirement supplement is determined by the following fraction:

30 – minimum (30, pre-May 1, 2002 credited service)

30

The early retirement supplement is payable until age 62 and one month.

Interim Supplement
Eligibility

Tier 1 employee who retires with less than 30 years of credited service.

Monthly Benefit

Credited service times the following amount:

Retirement Age	10/01/2003-09/01/2004	10/01/2004-09/01/2005	10/01/2005-09/01/2006	10/01/2006-and Later
55	\$20.10	\$20.70	\$21.35	\$21.90
56	\$23.75	\$24.45	\$25.20	\$25.85
57	\$28.70	\$29.50	\$30.45	\$31.25
58	\$33.65	\$34.60	\$35.70	\$36.60
59	\$37.55	\$38.60	\$39.85	\$40.85
60	\$43.45	\$44.70	\$46.10	\$47.30
61	\$43.45	\$44.70	\$46.10	\$47.30

The benefit is reduced by the benefit based on credited service as of May 1, 2002. The interim supplement is payable until age 62 and one month.

Deferred Vested Retirement
Eligibility

Five years of credited service.

Monthly Benefit

The accrued benefit as of the date of termination payable at the participant's normal retirement age or a reduced benefit commencing on or after attaining age 60. Reduction is 5/9th of 1% for each month prior to age 65.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Tier 1 employees may commence at age 55 if they have at least 85 points. Benefit is reduced based on the following table:

Commencement Age	Percentage
55	42.5%
56	46.4%
57	50.6%
58	55.4%
59	60.7%
60	66.7%

Disability Retirement
Eligibility

Participant becomes totally and permanently disabled and retires before age 65 with 10 years of credited service.

Monthly Benefit

Accrued benefit at disability retirement payable until age 65.

Tier 1 employees may also receive an additional monthly benefit payable until the employee is entitled to receive Social Security benefits.

Preretirement Surviving Spouse Benefit
Eligibility

Five years of service.

Monthly Benefit

Accrued benefit reduced for 50% joint and survivor form (65% joint and survivor form if retirement eligible) and early commencement.

Normal Forms of Payment
For Unmarried Employees

Life annuity.

For Married Employees

The actuarial equivalent 65% joint and survivor annuity.

Optional Forms of Payment

Life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity.

Actuarial Equivalence

Lump sums based on applicable interest rates and mortality pursuant to code section 417(e). Conversions to other forms of payment are based on factors in the plan document.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Definitions

Accrued Benefit	The amount which a participant is entitled to commencing on his normal retirement date in the form of a straight life annuity based on his credited service.
Credited Service	
After April 30, 2002	One year of service for each calendar year an employee completes 1,700 hours of service. Fractional service is computed for less than 1,700 hours.
Prior to May 1, 2002	Service determined by DaimlerChrysler Corporation for the IUE Pension Agreement. Service was frozen for Tier 3 on January 1, 2008.
Plan Year	Calendar year.
Tier 1	Local 775 employees (hourly) hired by DaimlerChrysler Corporation prior to April 1, 1985 and Local 758 employees (Salaried) hired by DaimlerChrysler Corporation prior to June 16, 1987.
Tier 2	Other IUE hourly employees hired before January 1, 1992; Other salaried IUE employees hired before May 5, 2003.
Tier 3	Other IUE hourly employees hired on or after January 1, 1992 and before October 22, 2007.

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Behr Dayton Thermal Products IUE Pension Agreement
 EIN: 20574546 PN: 004

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2023

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39				1	3					
40-44				3	14	13	2			
45-49				4	8	17	30			
50-54				2	8	10	50			
55-59				1	8	8	47	7	3	
60-64				2	13	6	41	3	6	
65-69				1	4	4	11	1	3	
70+					1	1	1			

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Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	33,487	41,111	1,049,264	1,123,862
2024	81,717	52,211	1,024,296	1,158,224
2025	118,804	68,679	1,006,923	1,194,406
2026	148,007	84,020	990,449	1,222,477
2027	172,803	96,462	972,584	1,241,849
2028	198,036	106,568	952,465	1,257,069
2029	220,002	121,768	930,218	1,271,988
2030	240,224	133,772	905,696	1,279,692
2031	262,219	143,379	878,773	1,284,371
2032	281,836	157,472	849,349	1,288,656
2033	298,216	169,396	817,367	1,284,979
2034	313,335	182,879	782,829	1,279,043
2035	325,508	189,564	745,850	1,260,922
2036	336,338	195,432	706,998	1,238,768
2037	347,267	202,547	665,554	1,215,367
2038	354,150	213,287	622,378	1,189,815
2039	359,395	213,732	577,907	1,151,034
2040	363,615	212,501	532,647	1,108,763
2041	364,360	210,944	487,148	1,062,452
2042	363,270	211,660	441,977	1,016,907
2043	358,926	210,236	397,689	966,851
2044	352,762	208,723	354,802	916,287
2045	344,234	203,630	313,781	861,645
2046	334,997	196,402	275,012	806,411
2047	324,017	189,271	238,803	752,092
2048	310,978	181,141	205,380	697,500
2049	297,142	171,996	174,890	644,028
2050	282,499	162,559	147,409	592,467
2051	266,567	153,339	122,939	542,844
2052	250,229	143,474	101,422	495,126
2053	233,450	133,531	82,748	449,729
2054	216,515	123,588	66,763	406,866
2055	199,603	113,726	53,276	366,605
2056	182,935	104,023	42,066	329,023
2057	166,602	94,554	32,884	294,040
2058	150,792	85,388	25,470	261,650
2059	135,627	76,591	19,567	231,785
2060	121,204	68,218	14,929	204,350
2061	107,596	60,315	11,329	179,240
2062	94,858	52,919	8,563	156,341
2063	83,026	46,057	6,458	135,541
2064	72,120	39,747	4,862	116,729
2065	62,147	33,997	3,657	99,801
2066	53,102	28,807	2,747	84,656

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2067	44,968	24,170	2,058	71,196
2068	37,717	20,068	1,536	59,321
2069	31,315	16,477	1,139	48,931
2070	25,718	13,371	837	39,925
2071	20,879	10,717	607	32,203
2072	16,745	8,481	433	25,659

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 2,029,960	January 1, 2023	15	\$ 185,905

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

Tier 1				Tier 2 & 3			
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)	Age	Rate	Weight	Product (a) × (b) × (c)
48.5	15.00%	1.0000	7.28	48.5	0.00%	1.0000	0.00
49.5	15.00%	0.8500	6.31	49.5	0.00%	1.0000	0.00
50.5	15.00%	0.7225	5.47	50.5	0.00%	1.0000	0.00
51.5	15.00%	0.6141	4.74	51.5	0.00%	1.0000	0.00
52.5	15.00%	0.5220	4.11	52.5	0.00%	1.0000	0.00
53.5	15.00%	0.4437	3.56	53.5	0.00%	1.0000	0.00
54.5	15.00%	0.3771	3.08	54.5	0.00%	1.0000	0.00
55.5	15.00%	0.3206	2.67	55.5	20.00%	1.0000	11.10
56.5	15.00%	0.2725	2.31	56.5	20.00%	0.8000	9.04
57.5	15.00%	0.2316	2.00	57.5	20.00%	0.6400	7.36
58.5	25.00%	0.1969	2.88	58.5	20.00%	0.5120	5.99
59.5	25.00%	0.1477	2.20	59.5	25.00%	0.4096	6.09
60.5	30.00%	0.1107	2.01	60.5	20.00%	0.3072	3.72
61.5	35.00%	0.0775	1.67	61.5	10.00%	0.2458	1.51
62.5	45.00%	0.0504	1.42	62.5	10.00%	0.2212	1.38
63.5	45.00%	0.0277	0.79	63.5	10.00%	0.1991	1.26
64.5	50.00%	0.0152	0.49	64.5	15.00%	0.1792	1.73
65.5	75.00%	0.0076	0.37	65.5	25.00%	0.1523	2.49
66.5	50.00%	0.0019	0.06	66.5	25.00%	0.1142	1.90
67.5	50.00%	0.0010	0.03	67.5	25.00%	0.0857	1.45
68.5	50.00%	0.0005	0.02	68.5	25.00%	0.0642	1.10
69.5	50.00%	0.0002	0.01	69.5	25.00%	0.0482	0.84
70	100.00%	0.0001	0.01	70	100.00%	0.0361	2.53
Weighted Average			53.49	Weighted Average			59.49

	Average Age	% of Active Participan ts
Tier 1	53.49	1.5%
Tier 2 & 3	59.49	98.5%
Weighted Average Retirement Age	59.4	

Schedule SB Attachment (Form 5500)—2023 Plan Year
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2050	282,499	162,559	147,409	592,467
2051	266,567	153,339	122,939	542,844
2052	250,229	143,474	101,422	495,126
2053	233,450	133,531	82,748	449,729
2054	216,515	123,588	66,763	406,866
2055	199,603	113,726	53,276	366,605
2056	182,935	104,023	42,066	329,023
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2058	150,792	85,388	25,470	261,650
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2061	107,596	60,315	11,329	179,240
2062	94,858	52,919	8,563	156,341
2063	83,026	46,057	6,458	135,541
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2065	62,147	33,997	3,657	99,801
2066	53,102	28,807	2,747	84,656

Schedule SB Attachment (Form 5500)—2023 Plan Year
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EIN: 20574546 PN: 004

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Schedule SB, Part V—Summary of Plan Provisions

Effective Date May 1, 2002; most recently amended and restated as of January 1, 2015.

Date of Participation Employment with Behr Dayton Thermal Products and participation in IUE Local 775 (hourly) hired before October 22, 2007; or Local 758 (salaried) hired before May 5, 2003.

Normal Retirement

Eligibility

Tier 1

Age 65 with one year of credited service.

Tier 2 and Tier 3

Age 65 with 10 years of credited service.

Monthly Benefit

Tier 1

Credited service times the following amount:

Job Classification **10/01/2003-09/01/2004** **10/01/2004-09/01/2005** **10/01/2005-09/01/2006** **10/01/2006-and Later**

A	\$47.75	\$48.80	\$49.85	\$50.90
B	\$48.00	\$49.05	\$50.10	\$51.15
C	\$48.25	\$49.30	\$50.35	\$51.40
D	\$48.50	\$49.55	\$50.60	\$51.65

Tier 2 and Tier 3

Credited service times the following amount:

Date	Amount
Prior to 09/28/2003	\$15.00
09/28/2003 to 09/28/2007	\$16.00
09/27/2007 and later	\$17.00

For Tier 1, Tier 2 and Tier 3, the normal retirement benefit is reduced by the benefit based on credited service as of May 1, 2002. For Tier 3 participants, service is frozen as of January 1, 2008.

Early Retirement

Eligibility

Age 60 with 10 years of credited service.

Tier 1 only: Age 55 with 85 points; or 30 years of credited service.

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Monthly Benefit

Normal retirement benefit multiplied by a percentage based on the following schedule:

Commencement Age	Percentage
42	21.0%
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54	53.2%
55	57.9%
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58	75.2%
59	80.8%
60	86.7%
61	93.3%
62+	100.0%

For Tier 1 employees who retired with at least 85 points or 30 years of credited service, the reduction for early retirement is eliminated at age 62 and one month.

Early Retirement Supplement
Eligibility

Tier 1 employee who retires with at least 30 years of credited service.

Monthly Benefit

Amount necessary so that total benefit payable equals the amount in the following table:

Retirement	Amount
10/01/2003–09/01/2004	\$2,805
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Schedule SB Attachment (Form 5500)—2023 Plan Year
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30 – minimum (30, pre-May 1, 2002 credited service)

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The early retirement supplement is payable until age 62 and one month.

Interim Supplement
 Eligibility

Tier 1 employee who retires with less than 30 years of credited service.

Monthly Benefit

Credited service times the following amount:

Retirement Age	10/01/2003-09/01/2004	10/01/2004-09/01/2005	10/01/2005-09/01/2006	10/01/2006-and Later
55	\$20.10	\$20.70	\$21.35	\$21.90
56	\$23.75	\$24.45	\$25.20	\$25.85
57	\$28.70	\$29.50	\$30.45	\$31.25
58	\$33.65	\$34.60	\$35.70	\$36.60
59	\$37.55	\$38.60	\$39.85	\$40.85
60	\$43.45	\$44.70	\$46.10	\$47.30
61	\$43.45	\$44.70	\$46.10	\$47.30

The benefit is reduced by the benefit based on credited service as of May 1, 2002. The interim supplement is payable until age 62 and one month.

Deferred Vested Retirement
 Eligibility

Five years of credited service.

Monthly Benefit

The accrued benefit as of the date of termination payable at the participant's normal retirement age or a reduced benefit commencing on or after attaining age 60. Reduction is 5/9th of 1% for each month prior to age 65.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
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Tier 1 employees may commence at age 55 if they have at least 85 points. Benefit is reduced based on the following table:

Commencement Age	Percentage
55	42.5%
56	46.4%
57	50.6%
58	55.4%
59	60.7%
60	66.7%

Disability Retirement
Eligibility

Participant becomes totally and permanently disabled and retires before age 65 with 10 years of credited service.

Monthly Benefit

Accrued benefit at disability retirement payable until age 65.

Tier 1 employees may also receive an additional monthly benefit payable until the employee is entitled to receive Social Security benefits.

Preretirement Surviving Spouse Benefit
Eligibility

Five years of service.

Monthly Benefit

Accrued benefit reduced for 50% joint and survivor form (65% joint and survivor form if retirement eligible) and early commencement.

Normal Forms of Payment
For Unmarried Employees

Life annuity.

For Married Employees

The actuarial equivalent 65% joint and survivor annuity.

Optional Forms of Payment

Life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity.

Actuarial Equivalence

Lump sums based on applicable interest rates and mortality pursuant to code section 417(e). Conversions to other forms of payment are based on factors in the plan document.

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Behr Dayton Thermal Products IUE Pension Agreement
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Definitions

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Prior to May 1, 2002	Service determined by DaimlerChrysler Corporation for the IUE Pension Agreement. Service was frozen for Tier 3 on January 1, 2008.
Plan Year	Calendar year.
Tier 1	Local 775 employees (hourly) hired by DaimlerChrysler Corporation prior to April 1, 1985 and Local 758 employees (Salaried) hired by DaimlerChrysler Corporation prior to June 16, 1987.
Tier 2	Other IUE hourly employees hired before January 1, 1992; Other salaried IUE employees hired before May 5, 2003.
Tier 3	Other IUE hourly employees hired on or after January 1, 1992 and before October 22, 2007.

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

MAHLE Behr Defined Benefit Plans

**Schedule of Assets Held at End of Year - Behr Dayton
Thermal Products IUE Pension Agreement**

**Form 5500, Schedule H, Line 4i
EIN 02-0574546, Plan No. 004
December 31, 2023**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Comerica Bank	Common/collective trust fund: COMERICA SHORT TERM FUND	\$ 6,435	\$ 6,435
	Total		\$ 6,435

Schedule SB Attachment (Form 5500)—2023 Plan Year
Behr Dayton Thermal Products IUE Pension Agreement
EIN: 20574546 PN: 004

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 2,029,960	January 1, 2023	15	\$ 185,905