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|---|---|---|
| <p style="text-align: center;"><b>Form 5500</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security<br/>Administration</p> <hr/> <p style="text-align: center; font-size: x-small;">Pension Benefit Guaranty Corporation</p> | <p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p> | <p style="font-size: x-small;">OMB Nos. 1210-0110<br/>1210-0089</p> <hr/> <p style="font-size: 2em; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p> |
|---|---|---|

**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

**Part II Basic Plan Information—enter all requested information**

|   |  |
|---|--|
| <p><b>1a</b> Name of plan<br/><u>AMERICAN PACIFIC CORPORATION DEFINED BENEFIT PENSION PLAN</u></p>  | <p><b>1b</b> Three-digit plan number (PN) ▶ <u>002</u></p>   |
| <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br/>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br/>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br/><u>AMERICAN PACIFIC CORPORATION</u></p> <p><u>10622 WEST 6400 NORTH</u><br/><u>CEDAR CITY, UT 84721-9016</u></p> | <p><b>1c</b> Effective date of plan<br/><u>10/01/1987</u></p> <p><b>2b</b> Employer Identification Number (EIN)<br/><u>59-6490478</u></p> <p><b>2c</b> Plan Sponsor's telephone number<br/><u>435-865-5000</u></p> <p><b>2d</b> Business code (see instructions)<br/><u>325900</u></p> |

**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.

|                  |   |            |  |
|------------------|---|------------|--|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 07/14/2025 | BRUCE HAZELGROVE   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|  |  |     |
|--|--|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor   | <b>3b</b> Administrator's EIN              |     |
|  | <b>3c</b> Administrator's telephone number |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name   | <b>4b</b> EIN                              |     |
|  | <b>4d</b> PN                               |     |
| <b>5</b> Total number of participants at the beginning of the plan year  | <b>5</b>                                   | 296 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 73  |
|  | <b>6a(2)</b>                               | 0   |
|  | <b>6b</b>                                  | 0   |
|  | <b>6c</b>                                  | 0   |
|  | <b>6d</b>                                  | 0   |
|  | <b>6e</b>                                  | 0   |
|  | <b>6f</b>                                  | 0   |
|  | <b>6g(1)</b>                               |     |
| <b>6g(2)</b>   |  |     |
| <b>6h</b>  |  |     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....  | <b>7</b>                                   |     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 3H

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

|   |   |
|---|---|
| <b>9a</b> Plan funding arrangement (check all that apply)               | <b>9b</b> Plan benefit arrangement (check all that apply)               |
| (1) <input type="checkbox"/> Insurance                                  | (1) <input type="checkbox"/> Insurance                                  |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| (3) <input checked="" type="checkbox"/> Trust                           | (3) <input checked="" type="checkbox"/> Trust                           |
| (4) <input type="checkbox"/> General assets of the sponsor              | (4) <input type="checkbox"/> General assets of the sponsor              |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

- b General Schedules**
- (1)  **H** (Financial Information)
  - (2)  **I** (Financial Information – Small Plan)
  - (3)  **A** (Insurance Information) – Number Attached 0
  - (4)  **C** (Service Provider Information)
  - (5)  **D** (DFE/Participating Plan Information)
  - (6)  **G** (Financial Transaction Schedules)

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

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**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.

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

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**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 \_\_\_\_\_

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

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

|   |   |            |
|---|---|------------|
| <b>A</b> Name of plan<br><u>AMERICAN PACIFIC CORPORATION DEFINED BENEFIT PENSION PLAN</u>   | <b>B</b> Three-digit plan number (PN) ▶   | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>AMERICAN PACIFIC CORPORATION</u>                           | <b>D</b> Employer Identification Number (EIN)<br><u>59-6490478</u>  |            |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |            |

**Part I Basic Information**

|          |   |                            |                           |
|----------|---|----------------------------|---------------------------|
| <b>1</b> | Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2023</u>  |                            |                           |
| <b>2</b> | Assets:   |                            |                           |
|          | <b>a</b> Market value .....   | <b>2a</b>                  | <u>71173979</u>           |
|          | <b>b</b> Actuarial value .....  | <b>2b</b>                  | <u>76008939</u>           |
| <b>3</b> | Funding target/participant count breakdown  | (1) Number of participants | (2) Vested Funding Target |
|          | <b>a</b> For retired participants and beneficiaries receiving payment .....   | <u>161</u>                 | <u>46809555</u>           |
|          | <b>b</b> For terminated vested participants .....   | <u>66</u>                  | <u>7749591</u>            |
|          | <b>c</b> For active participants .....  | <u>73</u>                  | <u>28366246</u>           |
|          | <b>d</b> Total .....  | <u>300</u>                 | <u>82925392</u>           |
| <b>4</b> | If the plan is in at-risk status, check the box and complete lines (a) and (b) .....  |                            |                           |
|          | <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   | <b>4a</b>                  |                           |
|          | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |
| <b>5</b> | Effective interest rate .....   | <b>5</b>                   | <u>5.29 %</u>             |
| <b>6</b> | Target normal cost  |                            |                           |
|          | <b>a</b> Present value of current plan year accruals .....  | <b>6a</b>                  | <u>0</u>                  |
|          | <b>b</b> Expected plan-related expenses .....   | <b>6b</b>                  | <u>359000</u>             |
|          | <b>c</b> Target normal cost .....   | <b>6c</b>                  | <u>359000</u>             |

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

|                  |   |   |
|------------------|---|---|
| <b>SIGN HERE</b> |   |   |
|                  | Signature of actuary  | <u>10/01/2024</u><br>Date                                     |
|                  | <u>MISTY LAM</u><br>Type or print name of actuary                                 | <u>23-06737</u><br>Most recent enrollment number              |
|                  | <u>BUCK GLOBAL, LLC</u><br>Firm name  | <u>808-258-0315</u><br>Telephone number (including area code) |
|                  | <u>1050 QUEEN STREET, SUITE 100<br/>HONOLULU, HI 96814</u><br>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

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b> |  | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| <b>7</b>   | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....  | 0                     | 0                      |
| <b>8</b>   | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....   | 0                     | 0                      |
| <b>9</b>   | Amount remaining (line 7 minus line 8) .....   | 0                     | 0                      |
| <b>10</b>  | Interest on line 9 using prior year's actual return of <u>9.76</u> % .....   | 0                     | 0                      |
| <b>11</b>  | Prior year's excess contributions to be added to prefunding balance:   |                       |                        |
| <b>a</b>   | Present value of excess contributions (line 38a from prior year) .....   |                       | 2588                   |
| <b>b(1)</b>  | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.46</u> % ..... |                       | 141                    |
| <b>b(2)</b>  | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....   |                       | 0                      |
| <b>c</b>   | Total available at beginning of current plan year to add to prefunding balance .....   |                       | 2729                   |
| <b>d</b>   | Portion of (c) to be added to prefunding balance .....   |                       | 0                      |
| <b>12</b>  | Other reductions in balances due to elections or deemed elections .....  | 0                     | 0                      |
| <b>13</b>  | Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....   | 0                     | 0                      |

| <b>Part III Funding Percentages</b> |  |           |         |
|-------------------------------------|--|-----------|---------|
| <b>14</b>                           | Funding target attainment percentage .....   | <b>14</b> | 89.00 % |
| <b>15</b>                           | Adjusted funding target attainment percentage .....  | <b>15</b> | 89.00 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 90.24 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....  | <b>17</b> | %       |

| <b>Part IV Contributions and Liquidity Shortfalls</b> |                                | <b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b> |                       |                                |                              |              |   |
|---|--------------------------------|--|-----------------------|--------------------------------|------------------------------|--------------|---|
| (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 |              |   |
| 01/11/2024  | 288127                         | 0  |                       |                                |                              |              |   |
| 04/15/2024  | 288127                         | 0  |                       |                                |                              |              |   |
| 07/12/2024  | 288127                         | 0  |                       |                                |                              |              |   |
| 09/19/2024  | 551143                         | 0  |                       |                                |                              |              |   |
|   |                                |  | <b>Totals ▶</b>       | <b>18(b)</b>                   | 1415524                      | <b>18(c)</b> | 0 |

|  |  |   |         |
|--|--|---|---------|
| <b>19</b>  | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |   |         |
| <b>a</b>   | Contributions allocated toward unpaid minimum required contributions from prior years. ....                                | <b>19a</b> 0  |         |
| <b>b</b>   | Contributions made to avoid restrictions adjusted to valuation date .....  | <b>19b</b> 0  |         |
| <b>c</b>   | Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....             | <b>19c</b> 1365389  |         |
| <b>20</b>  | Quarterly contributions and liquidity shortfalls:  |   |         |
| <b>a</b>   | Did the plan have a "funding shortfall" for the prior year? .....  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |
| <b>b</b>   | If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |
| <b>c</b>   | If line 20a is "Yes," see instructions and complete the following table as applicable:                                     |   |         |
| Liquidity shortfall as of end of quarter of this plan year |  |   |         |
| (1) 1st  | (2) 2nd  | (3) 3rd   | (4) 4th |
| 0  | 0  | 0   | 0       |

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

**21** Discount rate:

|                         |                        |                        |                        |   |
|-------------------------|------------------------|------------------------|------------------------|---|
| <b>a</b> Segment rates: | 1st segment:<br>4.75 % | 2nd segment:<br>5.00 % | 3rd segment:<br>5.74 % | <input type="checkbox"/> N/A, full yield curve used |
|-------------------------|------------------------|------------------------|------------------------|---|

**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22** 62

**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**

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

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

**31** Target normal cost and excess assets (see instructions):

|  |            |        |
|--|------------|--------|
| <b>a</b> Target normal cost (line 6c).....                                 | <b>31a</b> | 359000 |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a ..... | <b>31b</b> | 0      |

**32** Amortization installments:

|   | Outstanding Balance | Installment |
|---|---------------------|-------------|
| <b>a</b> Net shortfall amortization installment ..... | 9390518             | 995875      |
| <b>b</b> Waiver amortization installment .....        | 0                   | 0           |

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount .....

|  |           |  |
|--|-----------|--|
|  | <b>33</b> |  |
|--|-----------|--|

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 1354875

|  | Carryover balance | Prefunding balance | Total balance     |
|--|-------------------|--------------------|-------------------|
| <b>35</b> Balances elected for use to offset funding requirement .....   | 0                 | 0                  | 0                 |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....   |                   |                    | <b>36</b> 1354875 |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... |                   |                    | <b>37</b> 1365389 |

**38** Present value of excess contributions for current year (see instructions)

|   |            |       |
|---|------------|-------|
| <b>a</b> Total (excess, if any, of line 37 over line 36)  | <b>38a</b> | 10514 |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances ..... | <b>38b</b> | 0     |

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....

|  |           |   |
|--|-----------|---|
|  | <b>39</b> | 0 |
|--|-----------|---|

**40** Unpaid minimum required contributions for all years .....

|  |           |   |
|--|-----------|---|
|  | <b>40</b> | 0 |
|--|-----------|---|

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

**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

|  |  |   |
|--|--|---|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2023</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><b>AMERICAN PACIFIC CORPORATION DEFINED BENEFIT PENSION PLAN</b>            | <b>B</b> Three-digit plan number (PN) ▶                            | <b>002</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>AMERICAN PACIFIC CORPORATION</b> | <b>D</b> Employer Identification Number (EIN)<br><b>59-6490478</b> |            |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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

SOLTIS ADVISORS

27-3188744

| (b)<br>Service Code(s)              | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------------|---|--|--|--|---|--|
| 16 17 26 27<br>28 38 49 50<br>70 99 | NONE  | 94751  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

BUCK GLOBAL LLC

13-3954297

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 11 17 50               | NONE  | 77236  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

RELIANCE TRUST

58-1428634

| (b)<br>Service Code(s)     | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------|---|--|--|--|---|--|
| 15 21 25<br>49 50 65<br>99 | NONE  | 39208  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

TANNER LLC

20-2253063

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 10 50                  | NONE  | 24339  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

|  |  |
|--|--|
| For calendar plan year 2023 or fiscal plan year beginning <b>10/01/2023</b> and ending <b>09/30/2024</b> |  |
| <b>A</b> Name of plan<br><b>AMERICAN PACIFIC CORPORATION DEFINED BENEFIT PENSION PLAN</b>                | <b>B</b> Three-digit plan number (PN) <b>002</b>                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>AMERICAN PACIFIC CORPORATION</b>     | <b>D</b> Employer Identification Number (EIN)<br><b>59-6490478</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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.

|  |                 | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| <b>Assets</b>  |                 |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....  | <b>1a</b>       | 58059                 | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....  | <b>1b(1)</b>    | 647259                | 0               |
| <b>(2)</b> Participant contributions .....   | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other .....   | <b>1b(3)</b>    | 22567                 | 0               |
| <b>c</b> General investments:  |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    | 2478820               | 0               |
| <b>(2)</b> U.S. Government securities .....  | <b>1c(2)</b>    | 6838367               | 0               |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....   | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....  | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....   | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....  | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....   | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   | 59474657              | 0               |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....  | <b>1c(15)</b>   | 1741758               | 0               |

| <b>1d</b> Employer-related investments:                                   |              | <b>(a)</b> Beginning of Year | <b>(b)</b> End of Year |
|---|--------------|------------------------------|------------------------|
| (1) Employer securities .....   | <b>1d(1)</b> |                              |                        |
| (2) Employer real property .....  | <b>1d(2)</b> |                              |                        |
| <b>e</b> Buildings and other property used in plan operation .....        | <b>1e</b>    |                              |                        |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>    | 71261487                     | 0                      |
| <b>Liabilities</b>  |              |                              |                        |
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b>    |                              |                        |
| <b>h</b> Operating payables .....   | <b>1h</b>    | 31170                        | 0                      |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b>    |                              |                        |
| <b>j</b> Other liabilities .....  | <b>1j</b>    |                              |                        |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>    | 31170                        | 0                      |
| <b>Net Assets</b>   |              |                              |                        |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 71230317                     | 0                      |

**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.

| <b>Income</b>  |                 | <b>(a)</b> Amount | <b>(b)</b> Total |
|--|-----------------|-------------------|------------------|
| <b>a Contributions:</b>  |                 |                   |                  |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....  | <b>2a(1)(A)</b> | 1415524           |                  |
| <b>(B)</b> Participants .....  | <b>2a(1)(B)</b> |                   |                  |
| <b>(C)</b> Others (including rollovers) .....  | <b>2a(1)(C)</b> |                   |                  |
| (2) Noncash contributions .....  | <b>2a(2)</b>    |                   |                  |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |                   | 1415524          |
| <b>b Earnings on investments:</b>  |                 |                   |                  |
| <b>(1) Interest:</b>   |                 |                   |                  |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 174688            |                  |
| <b>(B)</b> U.S. Government securities .....  | <b>2b(1)(B)</b> | 166146            |                  |
| <b>(C)</b> Corporate debt instruments .....  | <b>2b(1)(C)</b> |                   |                  |
| <b>(D)</b> Loans (other than to participants) .....  | <b>2b(1)(D)</b> |                   |                  |
| <b>(E)</b> Participant loans .....   | <b>2b(1)(E)</b> |                   |                  |
| <b>(F)</b> Other .....   | <b>2b(1)(F)</b> |                   |                  |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |                   | 340834           |
| <b>(2) Dividends:</b>  |                 |                   |                  |
| <b>(A)</b> Preferred stock .....   | <b>2b(2)(A)</b> |                   |                  |
| <b>(B)</b> Common stock .....  | <b>2b(2)(B)</b> |                   |                  |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 1752918           |                  |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |                   | 1752918          |
| (3) Rents .....  | <b>2b(3)</b>    |                   |                  |
| <b>(4) Net gain (loss) on sale of assets:</b>  |                 |                   |                  |
| <b>(A)</b> Aggregate proceeds .....  | <b>2b(4)(A)</b> | 104580411         |                  |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....  | <b>2b(4)(B)</b> | 92876109          |                  |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |                   | 11704302         |
| <b>(5) Unrealized appreciation (depreciation) of assets:</b>   |                 |                   |                  |
| <b>(A)</b> Real estate .....   | <b>2b(5)(A)</b> |                   |                  |
| <b>(B)</b> Other .....   | <b>2b(5)(B)</b> |                   |                  |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |                   |                  |

|   |               | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                               | <b>2b(6)</b>  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts.....                               | <b>2b(7)</b>  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                       | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | -313975   |
| <b>c</b> Other income .....   | <b>2c</b>     |            | 179663    |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | 15079266  |

**Expenses**

|   |               |         |         |
|---|---------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |               |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | <b>2e(1)</b>  | 4316460 |         |
| (2) To insurance carriers for the provision of benefits.....                                | <b>2e(2)</b>  |         |         |
| (3) Other.....  | <b>2e(3)</b>  |         |         |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | <b>2e(4)</b>  |         | 4316460 |
| <b>f</b> Corrective distributions (see instructions).....                                   | <b>2f</b>     |         |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>     |         |         |
| <b>h</b> Interest expense .....   | <b>2h</b>     |         |         |
| <b>i</b> Administrative expenses:   |               |         |         |
| (1) Salaries and allowances.....  | <b>2i(1)</b>  |         |         |
| (2) Contract administrator fees.....  | <b>2i(2)</b>  |         |         |
| (3) Recordkeeping fees.....   | <b>2i(3)</b>  |         |         |
| (4) IQPA audit fees.....  | <b>2i(4)</b>  |         |         |
| (5) Investment advisory and investment management fees .....                                | <b>2i(5)</b>  | 94751   |         |
| (6) Bank or trust company trustee/custodial fees .....                                      | <b>2i(6)</b>  | 39208   |         |
| (7) Actuarial fees .....  | <b>2i(7)</b>  | 77236   |         |
| (8) Legal fees .....  | <b>2i(8)</b>  |         |         |
| (9) Valuation/appraisal fees .....  | <b>2i(9)</b>  |         |         |
| (10) Other trustee fees and expenses .....  | <b>2i(10)</b> |         |         |
| (11) Other expenses .....   | <b>2i(11)</b> | 232090  |         |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | <b>2i(12)</b> |         | 443285  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>     |         | 4759745 |

**Net Income and Reconciliation**

|   |              |  |          |
|---|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 10319521 |
| <b>l</b> Transfers of assets:   |              |  |          |
| (1) To this plan .....  | <b>2l(1)</b> |  |          |
| (2) From this plan .....  | <b>2l(2)</b> |  | 81549838 |

**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: **TANNER LLC**

(2) EIN: **20-2253063**

**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 |
|--|-----|----|--------|
| <b>a</b> 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.)                 |     | X  |        |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)   |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?   | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)   |     | X  |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)   | X   |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?  | X   |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?   |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   |     |    |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.  |     |    |        |

**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) |
|---|--------------|-------------|
| NEWMARKET CORPORATION AND AFFILIATES SALARIED EMPLOYEES' PENSION PLAN | 20-0812170   | 004         |
|   |              |             |
|   |              |             |
|   |              |             |

**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 504680.

|  |   |   |
|--|---|---|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2023</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|---|

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><u>AMERICAN PACIFIC CORPORATION DEFINED BENEFIT PENSION PLAN</u>            | <b>B</b> Three-digit plan number (PN) ▶                            | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>AMERICAN PACIFIC CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>59-6490478</u> |            |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|   |   |   |
|---|---|---|
| <b>1</b> 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): 58-1428634

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

|  |   |   |
|--|---|---|
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 | 0 |
|--|---|---|

|                |   |
|----------------|---|
| <b>Part II</b> | <b>Funding Information</b> (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.**

|  |    |  |
|--|----|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....   | 6a |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....   | 6b |  |
| <b>c</b> 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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (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

**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:

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

**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:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|  |            |  |
|--|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....   | <b>16a</b> |  |
| <b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers ..... | <b>16b</b> |  |

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

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

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

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

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

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

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

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

Yes.

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

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

No. Other. Provide explanation.....

**Part VII IRS Compliance Questions**

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

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

Design-based safe harbor method

"Prior year" ADP test

"Current year" ADP test

N/A

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

# **American Pacific Corporation Defined Benefit Pension Plan**

**Financial Statements and Supplemental Schedule  
as of September 30, 2024 and 2023  
and for the years then ended**

**American Pacific Corporation Defined Benefit Pension Plan  
Index  
September 30, 2024 and 2023**

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|  | <b>Page(s)</b> |
|--|----------------|
| <b>Independent Auditors' Report</b> .....  | 1–3            |
| <b>Financial Statements</b>  |                |
| Statements of Net Assets Available for Benefits as of September 30, 2024 and 2023.....                             | 4              |
| Statements of Changes in Net Assets Available for Benefits for the Years Ended<br>September 30, 2024 and 2023..... | 5              |
| Notes to Financial Statements .....  | 6–12           |
| <b>Supplemental Schedule</b>   |                |
| Form 5500, Schedule H, Line 4j - Schedule of Reportable Transactions<br>September 30, 2024.....                    | 13             |

Note: Schedules other than that listed above have been omitted because they are not applicable or are not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended.



# TANNER

## Independent Auditors' Report

### **Plan Administrator**

#### **American Pacific Corporation Defined Benefit Pension Plan**

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

We have audited the financial statements of the American Pacific Corporation Defined Benefit Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of September 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to financial statements.

Management having determined it permissible in the circumstances, has elected to have the audit of the 2023 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency provided that the statements or information regarding assets so held are prepared and certified by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion**

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (US GAAP).
- the information in the financial statements referred to above, related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion**

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

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### **Responsibilities of Management for the Financial Statements**

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment

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information to assess whether they are in accordance with the presentation and disclosure requirements of US GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with US GAAP.

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

#### **Plan Merger**

Effective January 16, 2024, AMPAC Intermediate Holdings, and its direct and indirect subsidiaries, which includes American Pacific Corporation and the Plan, was acquired by NewMarket Corporation. Effective September 30, 2024, those charged with governance over the Plan merged the Plan into the NewMarket Corporation and Affiliates Salaried Employee's Pension Plan. Our opinion is not modified with respect to this matter.

#### **Other Matter—Supplemental Schedule Required by ERISA**

The supplemental schedule of Reportable Transactions is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*Tanner LLC*

July 9, 2025

**American Pacific Corporation Defined Benefit Pension Plan**  
**Statements of Net Assets Available for Benefits**  
**September 30, 2024 and 2023**

---

|   | 2024        | 2023                 |
|---|-------------|----------------------|
| <b>Assets:</b>                            |             |                      |
| Cash                                      | \$ -        | \$ 58,059            |
| <b>Investments, at fair value:</b>        |             |                      |
| Short-term investments                    | -           | 2,478,820            |
| Limited partnership                       | -           | 1,741,758            |
| Shares of registered investment companies | -           | 59,474,657           |
| U.S. government securities                | -           | 6,838,367            |
| Total investments                         | -           | 70,533,602           |
| <b>Receivables:</b>                       |             |                      |
| Employer contributions                    | -           | 647,259              |
| Other receivables                         | -           | 22,567               |
| Total receivables                         | -           | 669,826              |
| <b>Total assets</b>                       | -           | 71,261,487           |
| <b>Other liabilities</b>                  | -           | 31,170               |
| <b>Assets available for benefits</b>      | <b>\$ -</b> | <b>\$ 71,230,317</b> |

**American Pacific Corporation Defined Benefit Pension Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**September 30, 2024 and 2023**

|   | 2024              | 2023                 |
|---|-------------------|----------------------|
| Additions to net assets attributed to:        |                   |                      |
| Investment income:                            |                   |                      |
| Interest and dividends                        | \$ 2,093,752      | \$ 2,169,922         |
| Net appreciation in fair value of investments | 11,569,990        | 4,453,717            |
| Total investment income                       | <u>13,663,742</u> | <u>6,623,639</u>     |
| Employer contributions                        | 1,415,524         | 1,218,207            |
| Total additions                               | <u>15,079,266</u> | <u>7,841,846</u>     |
| Deductions from net assets attributed to:     |                   |                      |
| Merger into new plan, see Note 1              | 81,549,838        | -                    |
| Benefits paid                                 | 4,316,460         | 4,164,833            |
| Administrative expenses                       | 443,285           | 433,902              |
| Total deductions                              | <u>86,309,583</u> | <u>4,598,735</u>     |
| Net increase (decrease)                       | (71,230,317)      | 3,243,111            |
| Assets available for benefits:                |                   |                      |
| Beginning of year                             | 71,230,317        | 67,987,206           |
| End of year                                   | <u>\$ -</u>       | <u>\$ 71,230,317</u> |

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

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#### Note 1. Plan Description

The following description of the American Pacific Corporation Defined Benefit Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan is a defined benefit pension plan covering eligible employees of American Pacific Corporation ("AMPAC" or "the Company") who have attained the age of 21 and have completed a period of 12 consecutive months of employment with the Company. Effective May 21, 2010 the Plan was amended to reflect a soft freeze for new employees hired after June 30, 2010. Employees who were hired and terminated before July 1, 2010 and are rehired after June 30, 2010 will not accrue additional benefits after 60 days of absence following their termination of employment, or in the case of a reduction in force, more than one year of absence after the date of layoff. Effective January 31, 2021 the plan was again amended to reflect a full freeze of benefits, ceasing all future benefit accruals of plan participants.

The Company's board of directors has established the Fiduciary Committee of the Company to control and manage the operation and administration of the Plan. The Fiduciary Committee is comprised of at least three officers of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

#### Plan Merger

Effective September 30, 2024, the Plan was merged into the NewMarket Corporation and Affiliates Salaried Employees' Pension Plan (the Plan Sponsor's Parent Company Plan). For periods on and after the merger date, the Plan Sponsor's Parent Company Plan shall assume responsibility for paying benefits accrued under the Plan.

#### Pension benefits

Employees with three or more years of service are entitled to annual pension benefits beginning at normal retirement age (65). The amount of retirement benefits is based upon (i) years of vesting service and years of benefit service; (ii) average compensation; (iii) retirement date; and (iv) benefit payment election. The normal retirement pension benefit is the sum of the following amounts: (a) 2% of average compensation for each year of benefit service up to but not exceeding twenty years of benefit service; and (b) 0.65% of average compensation in excess of covered compensation for each year of benefit service up to but not exceeding twenty years of benefit service. Covered compensation is defined as a participant's compensation that is not in excess of the applicable wage base determined in accordance with the 1988 Covered Compensation Table. The Plan permits early retirement, beginning at age 55, with ten years of service. The normal form of distribution for an unmarried participant is a single-life annuity and for a married participant is a qualified joint and survivor annuity. Under certain conditions, employees may elect to receive the value of their accumulated benefits as a lump-sum distribution (not over \$10,000) upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. If employees terminate before rendering 20 years of service, the benefit will be computed using the years of completed service as the numerator and 20 as the denominator, assuming the seven-year ratable vesting period is met.

#### Death and disability benefits

If an active employee dies at age 55 or older, the death benefit shall be the greater of 60% of the projected monthly benefit or 100% of the actuarial equivalent of the participant's accrued benefit. If an active employee dies prior to age 55, the death benefit shall be the greater of 100% of the participant's accrued benefit or the spouses' portion of the qualified pre-retirement survivor annuity. Active employees who have ten years of service and qualify for Social Security disability benefits who become totally disabled receive benefits commencing at their normal retirement age, based on credited service, including years of disability and assuming earnings remain constant until the normal retirement date.

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

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#### Note 2. Summary of Significant Accounting Policies

##### **Basis of accounting**

The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") under the accrual method of accounting.

##### **Use of estimates**

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

##### **Risks and uncertainties**

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

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

The Pension Protection Act of 2006 ("PPA") as amended by the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA") imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The "At-Risk" status is referred to as the Funding Target Attainment Percentage ("FTAP"). A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage ("AFTAP"). The 2023 AFTAP is 89%. Because the Plan's AFTAP equals or exceeds 80%, the Plan is not subject to any benefit restrictions.

##### **Investment valuation and income recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the investment custodian. See Note 5 for discussion of fair value measurements.

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

##### **Actuarial present value of accumulated plan benefits**

The Plan's valuation method of accounting for accumulated plan benefits is the beginning-of-the-year method. Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of September 30, 2024 were (1) life expectancy of participants (the mortality improvement scale MP-2021 applied on a fully generational basis), (2) Retirement is assumed beginning at age 55 (10%) and continuing through age 68 (100%), (3) discount rate (the assumed discount rate was 7%). The computations of the actuarial present value of accumulated plan benefits were made as of October 1, 2023. Had the valuations been performed as of September 30, 2024 there would have been no material difference. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

|   | September 30, 2023 |
|---|--------------------|
| Actuarial present value of accumulated plan benefits                      |                    |
| Vested benefits:  |                    |
| Active participants   | \$ 24,424,232      |
| Vested terminated and inactive participants                               | 6,534,041          |
| Retirees  | 41,663,037         |
| Total vested benefits   | 72,621,310         |
| Nonvested benefits  | 1,843,587          |
| Total actuarial present value of accumulated plan benefits                | \$ 74,464,897      |
|   | September 30, 2023 |
| Actuarial present value of accumulated plan benefits at beginning of year | \$ 73,583,471      |
| Increase during the year attributed to:                                   |                    |
| Other plan experience   | 279,971            |
| Interest  | 4,653,313          |
| Benefits paid   | (4,051,858)        |
| Net increase  | 881,426            |
| Actuarial present value of accumulated plan benefits at end of year       | \$ 74,464,897      |

#### Administrative expenses

American Pacific Corporation performs and provides administrative functions and duties required for the Plan without charge to the Plan. The Plan or the Company pays other direct administrative third party costs of the Plan. Expenses paid by the Plan are shown on the Statement of Changes in Net Assets Available for Benefits.

#### Payments of benefits

Benefit payments are recorded upon distribution.

#### Note 3. Funding Policy

Contributions to provide benefits under the Plan are made solely by AMPAC. AMPAC's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. Such contributions met the minimum funding requirements of ERISA.

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

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#### Note 4. Information Certified or Provided by the Trustee

The Plan Administrator has elected the alternative method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The following is a summary of the information as of September 30, 2024 and 2023, and for the years ended September 30, 2024 and 2023, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Reliance Trust Company, the "Trustee", and furnished to the Plan Administrator. The Plan Administrator has obtained a certification from the Trustee that the information provided to the Plan Administrator by the Trustee, related to the following investments and investment income is complete and accurate.

|   | 2024          | 2023                 |
|---|---------------|----------------------|
| Investments, at fair value:                   |               |                      |
| Short Term Investments                        | \$ -          | \$ 2,478,820         |
| Limited Partnership                           | -             | 1,741,758            |
| Shares of registered investment companies     | -             | 59,474,657           |
| U.S. Government Securities                    | -             | 6,838,367            |
| Total investments                             | <u>\$ -</u>   | <u>\$ 70,533,602</u> |
| Investment Income:                            |               |                      |
| Interest and Dividends                        | \$ 2,093,752  | \$ 2,169,922         |
| Net appreciation (depreciation) in fair value | \$ 11,569,990 | \$ 4,453,717         |

#### Note 5. Fair Value Measurements

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

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

Level 2: Inputs to the valuation methodology include

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

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

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

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

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

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The following is a description of the valuation methodologies used for assets measured at fair value. The methodologies used at September 30, 2024 and 2023, are consistent.

*Short term investments:* Comprised of money market mutual funds which are valued at the daily closing price as reported by the fund.

*Shares of registered investment companies:* Valued at daily closing price as reported by the fund.

*Common stock:* Valued at closing price reported on the active market on which the individual securities are traded.

*U.S. Government Securities:* Valued using quoted market prices provided by a broker or dealer, or alternative pricing sources with reasonable levels of price transparency.

Certain investments are measured at fair value using the net asset value (“NAV”) per share (or its equivalent) as a practical expedient. These investments include a limited partnership and a private real estate commingled fund. The NAV is based on the value of the underlying assets owned by the fund, minus liabilities and divided by the number of shares or units outstanding or multiplied by the Plan’s pro rata interest, in the case of non-unitized investments. In accordance with FASB guidance, these investments have not been classified in the fair value hierarchy.

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

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of September 30, 2024. Certain investments measured using net asset value per share (or its equivalent) have not been categorized in the fair value hierarchy:

|  | Assets at Fair Value as of September 30, 2024 |         |         |       |
|--|---|---------|---------|-------|
|  | Level 1                                       | Level 2 | Level 3 | Total |
| Short term investments   | \$ -  | \$ -    | \$ -    | \$ -  |
| Investments measured at net asset value as a practical expedient |   |         |         | \$ -  |
| Total investments  |   |         |         | \$ -  |

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2023. Certain investments measured using net asset value per share (or its equivalent) have not been categorized in the fair value hierarchy:

|  | Assets at Fair Value as of September 30, 2023 |              |         |               |
|--|---|--------------|---------|---------------|
|  | Level 1                                       | Level 2      | Level 3 | Total         |
| Short term investments   | \$ 59,474,657                                 | \$ -         | \$ -    | \$ 59,474,657 |
| Common Stock   | -   | 6,838,367    | -       | 6,838,367     |
| Shares of registered investment companies                        | 2,478,820                                     | -            | -       | 2,478,820     |
| Total assets at fair value                                       | \$ 61,953,477                                 | \$ 6,838,367 | \$ -    | \$ 68,791,844 |
| Investments measured at net asset value as a practical expedient |   |              |         | \$ 1,741,758  |
| Total investments  |   |              |         | \$ 70,533,602 |

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

The fair value of investments in entities that use NAV includes:

| September 30, 2024  | Fair Value   | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
|---------------------|--------------|----------------------|--|--------------------------|
| Limited partnership | \$ -         | \$ -                 | N/A  | 30 Days                  |
| September 30, 2023  | Fair Value   | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
| Limited partnership | \$ 1,741,758 | \$ 47,000            | N/A  | 30 Days                  |

The private real estate commingled fund held by the plan (Mosaic Real Estate Credit, LLC) measured using NAV is comprised of investments in short term loans and other forms of debt exposure collateralized by real estate and other holdings with a loan to value ratio not exceeding 70%. The limited partnership investment held by the plan (Bridge Multifamily Fund) measured using NAV is comprised of investments in value-add multifamily properties throughout the United States.

#### Note 6. Income Tax Status

The Plan was amended and restated effective October 1, 2013 to comply with the Pension Protection Act of 2006 and the Heroes Earnings Assistance and Relief Tax Act of 2008, to incorporate changes described in Internal Revenue Notice 2012-76 and to incorporate all previously adopted amendments into the basic plan document. The IRS has determined and informed the Company by a letter dated June 20, 2014, that the Plan and the related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Company and Plan management believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

# American Pacific Corporation Defined Benefit Pension Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

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

#### **Note 7. Related Party Transactions and Party-In-Interest Transactions**

Soltis Investment Advisors provided investment-advising services for the Plan. Fees associated with these services totaled \$94,751 and \$79,001 for the year ended September 30, 2024 and 2023, respectively.

Reliance Trust provided trustee services for the Plan. Fees associated with these services totaled \$39,208 and \$38,408 for the year ended September 30, 2024 and 2023, respectively.

Buck Global provided actuarial services for the Plan. Fees associated with these services totaled \$77,236 and \$84,390 for the year ended September 30, 2024 and 2023, respectively.

#### **Note 8. Subsequent Events**

The Plan has evaluated subsequent events through July 9, 2025, the date the financial statements were available to be issued. No material events have occurred through that date that require recognition or disclosure in these financial statements.

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478/002

## Schedule SB, Line 26a – Schedule of Active Participant Data

| Attained Age | Years of Credited Service |       |       |         |         |         |         |         |         |         | Total |
|--------------|---------------------------|-------|-------|---------|---------|---------|---------|---------|---------|---------|-------|
|              | Under 1                   | 1 - 4 | 5 - 9 | 10 - 14 | 15 - 19 | 20 - 24 | 25 - 29 | 30 - 34 | 35 - 39 | 40 & up |       |
| Under 25     | 0                         | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0     |
| 25 - 29      | 0                         | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0     |
| 30 - 34      | 0                         | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0     |
| 35 - 39      | 0                         | 0     | 0     | 0       | 1       | 0       | 0       | 0       | 0       | 0       | 1     |
| 40 - 44      | 0                         | 0     | 0     | 3       | 4       | 0       | 0       | 0       | 0       | 0       | 7     |
| 45 - 49      | 0                         | 0     | 0     | 0       | 3       | 6       | 2       | 0       | 0       | 0       | 11    |
| 50 - 54      | 0                         | 0     | 0     | 1       | 2       | 8       | 4       | 2       | 0       | 0       | 17    |
| 55 - 59      | 0                         | 0     | 0     | 0       | 0       | 3       | 4       | 11      | 0       | 0       | 18    |
| 60 - 64      | 0                         | 0     | 0     | 2       | 2       | 2       | 1       | 7       | 0       | 0       | 14    |
| 65 - 69      | 0                         | 0     | 0     | 1       | 0       | 1       | 0       | 1       | 2       | 0       | 5     |
| 70 & up      | 0                         | 0     | 0     | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0     |
| Total        | 0                         | 0     | 0     | 7       | 12      | 20      | 11      | 21      | 2       | 0       | 73    |

# **American Pacific Corporation Defined Benefit Pension Plan**

**EIN/PN: 59-6490478 / 002**

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

### **Funding assumptions selection and rationale**

The non-prescribed funding assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor with the actuary's advice.

For funding liabilities, the interest rates and mortality assumptions have a significant effect on the measurement and are prescribed by law and regulation. The retirement assumption has a significant effect on the measurement and is selected by the plan actuary. The retirement rates are based on an experience study covering the 2014 to 2019 plan years.

### **Use of Models**

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Gallagher uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the funding rules specified in this report. Further, the model applies those funding rules to the liabilities derived and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Gallagher has an extensive review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other funding outputs are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Gallagher also reviews the model when significant changes are made to the software. The review is performed by experts within the company who are familiar with applicable funding rules as well as the manner in which the model generates its output.

### **Future actuarial measurements**

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions, applicable law or regulations. An analysis of the potential range of such future differences is beyond the scope of this report.

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478 / 002

## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

### Prescribed Funding Assumptions and Methods

The following assumptions and methods are prescribed by ERISA, as currently amended.

#### Interest rates

|  | 2023 Plan Year | 2022 Plan Year |
|--|----------------|----------------|
| <b>Funding Rates – Constrained*</b>    |                |                |
| First Segment Rate                     | 4.75%          | 4.75%          |
| Second Segment Rate                    | 5.00%          | 5.18%          |
| Third Segment Rate                     | 5.74%          | 5.92%          |
| Effective Interest Rate                | 5.29%          | 5.46%          |
| <b>Funding Rates – Unconstrained**</b> |                |                |
| First Segment Rate                     | 3.03%          | 1.02%          |
| Second Segment Rate                    | 4.11%          | 2.80%          |
| Third Segment Rate                     | 4.27%          | 3.38%          |
| Effective Interest Rate                | 4.14%          | 3.03%          |

\* Used for minimum funding and benefit restriction purposes.

\*\* Used for maximum tax-deduction purposes.

The interest rates used for funding purposes are the Segment Rates with four-month lookback, constrained in accordance with relevant legislation.

#### Mortality

Mortality tables mandated by applicable law and regulation as specified in IRS Regulation 1.430(h)(3)-1, as amended by IRS Notice 2022-22, applied on a fully generational basis, using the blended annuitant/non-annuitant table applicable to small plans.

#### Actuarial cost method

The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the expected plan related expenses to be paid from plan assets during the year.

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478 / 002

## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

### Non-Prescribed Funding Assumptions and Methods

The following assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor with the actuary's advice and is an acceptable method under PPA. The withdrawal, retirement, disability, and frequency of optional forms are based on an experience study covering the 2014 to 2019 plan years.

#### Expenses

Expected plan administrative expenses are assumed to be the prior year actual expenses, minus the prior year PBGC premium, increased by 3% for inflation, plus the current year PBGC premium, rounded up to the nearest \$1,000. This equals \$359,000 for 2023.

#### Frequency of optional payment forms

| Payment Form           | Assumption |
|------------------------|------------|
| Life Annuity           | 30%        |
| Joint & Survivor 50%   | 20%        |
| Joint & Survivor 75%   | 10%        |
| Joint & Survivor 100%  | 30%        |
| 5 yr Certain and Life  | 3%         |
| 10 yr Certain and Life | 3%         |
| 15 yr Certain and Life | 4%         |

#### Marital percentage

90% of participants are assumed to be married at death. Husbands are assumed to be two years older than their wives.

#### Retirement rates

| Age | Assumption |
|-----|------------|
| 55  | 10%        |
| 56  | 5%         |
| 57  | 5%         |
| 58  | 5%         |
| 59  | 10%        |
| 60  | 20%        |
| 61  | 20%        |
| 62  | 20%        |
| 63  | 20%        |
| 64  | 20%        |
| 65  | 60%        |
| 66  | 50%        |
| 67  | 50%        |
| 68+ | 100%       |

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478 / 002

## Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

### Non-Prescribed Funding Assumptions and Methods (continued)

#### Disability rates

| Age | Assumption |
|-----|------------|
| 25  | 0.06%      |
| 30  | 0.06%      |
| 35  | 0.06%      |
| 40  | 0.06%      |
| 45  | 0.11%      |
| 50  | 0.27%      |
| 55  | 0.35%      |
| 60  | 0.84%      |

#### Withdrawal rates

| Age | Assumption |
|-----|------------|
| 30  | 4.00%      |
| 35  | 4.00%      |
| 40  | 4.00%      |
| 45  | 4.00%      |
| 50  | 4.00%      |
| 55  | 5.00%      |
| 60  | 10.00%     |

#### Asset valuation method

The Actuarial Value of Assets is market value as of the valuation date, including the discounted value of accrued contributions, reduced by 2/3 of the gain/(loss) for the immediately preceding plan year and reduced by 1/3 of the gain/(loss) for the plan year before that. The gain/(loss) for each period is determined as the actual return on market value during the period less the expected return on market value based on an assumed earnings rate chosen by the actuary but required by current law and regulation to be not greater than the applicable third Segment Rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value, including the discounted value of accrued contributions.

|                      | Actuary's Assumption | Third Segment Rate | Reflecting Limit |
|----------------------|----------------------|--------------------|------------------|
| 2023 Expected Return | 6.50%                | 5.74%              | 5.74%            |
| 2022 Expected Return | 6.50%                | 5.92%              | 5.92%            |
| 2021 Expected Return | 7.00%                | 6.11%              | 6.11%            |

#### Summary of Changes from the October 1, 2022 Valuation

- The interest rates and mortality tables were updated to those applicable to the current plan year in accordance with the requirements of the Internal Revenue Code and associated regulations. This increased the Funding Target.

**American Pacific Corporation Defined Benefit Pension Plan**  
**Form 5500, Schedule H, Line 4j – Schedule of Reportable Transactions**  
**For the Year Ended September 30, 2024**  
**EIN: 59-6490478**  
**Plan Number: 001**

| (a)<br>Identity of party | (b)<br>Description of investment Series of Transactions | Number of transactions | (c)<br>Purchase price | (d)<br>Selling price | (g)<br>Cost of asset | (h)<br>Current value of asset on transaction date | (i)<br>Net gain or (loss) |
|--------------------------|---|------------------------|-----------------------|----------------------|----------------------|---|---------------------------|
| Fidelity                 | Fidelity Cash Reserves                                  | 161                    | \$ 74,395,522         | \$ 74,395,522        | \$ 74,395,522        | \$ 74,395,522                                     | -                         |
| Fidelity                 | Fidelity Instal MM FDS Government                       | 2                      | 34,627,840            | 34,627,840           | 34,627,840           | 34,627,840  | -                         |
| Fidelity                 | Fidelity 500 Index Fund                                 | 1                      | 5,578,918             | 7,653,896            | 5,578,918            | 7,653,896   | 2,074,977                 |
| Fidelity                 | Fidelity Global EX US Index                             | 1                      | 4,320,802             | 5,019,177            | 4,320,802            | 5,019,177   | 698,375                   |
| Harris                   | Harris Associate Inv: TR OakMkK ADVS                    | 1                      | 2,740,548             | 3,620,812            | 2,740,548            | 3,620,812   | 880,263                   |
| Schwab                   | Schwab US Dividend Equity EETF(MKT)                     | 2                      | 4,726,487             | 5,378,287            | 4,726,487            | 5,367,661   | 651,800                   |
| Vanguard                 | Vanguard S&P Mid-Cap 400 Index ETF                      | 3                      | 4,530,016             | 5,126,507            | 4,530,016            | 46,766,913  | 596,491                   |
| Baird                    | Baird Core Plus Bond Inst                               | 3                      | 5,041,896             | 5,205,061            | 5,041,896            | 5,205,046   | 163,165                   |
| Dodge & Cox              | Dodge & Cox Income                                      | 4                      | 5,542,286             | 5,733,403            | 5,542,286            | 5,733,313   | 191,117                   |
| Pimco                    | Pimco Income Instl                                      | 3                      | 5,393,810             | 5,555,955            | 5,393,810            | 5,555,940   | 162,145                   |

**SCHEDULE SB  
(Form 5500)**

**Single-Employer Defined Benefit Plan  
Actuarial Information**

OMB No. 1210-0110

**2023**

Department of the Treasury  
Internal Revenue Service  
Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

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).

**This Form is Open to Public Inspection**

▶ **File as an attachment to Form 5500 or 5500-SF.**

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

|   |   |     |
|---|---|-----|
| <b>A</b> Name of plan<br>AMERICAN PACIFIC CORPORATION DEFINED BENEFIT PENSION PLAN  | <b>B</b> Three-digit plan number (PN) ▶   | 002 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>AMERICAN PACIFIC CORPORATION                                  | <b>D</b> Employer Identification Number (EIN)<br>59-6490478   |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |     |

| Part I Basic Information |  |                            |                           |
|--------------------------|--|----------------------------|---------------------------|
| <b>1</b>                 | Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2023</u>   |                            |                           |
| <b>2</b>                 | Assets:  |                            |                           |
|                          | <b>a</b> Market value.....   | <b>2a</b>                  | 71,173,979                |
|                          | <b>b</b> Actuarial value.....  | <b>2b</b>                  | 76,008,939                |
| <b>3</b>                 | Funding target/participant count breakdown   | (1) Number of participants | (2) Vested Funding Target |
|                          | <b>a</b> For retired participants and beneficiaries receiving payment.....   | 161                        | 46,809,555                |
|                          | <b>b</b> For terminated vested participants.....   | 66                         | 7,749,591                 |
|                          | <b>c</b> For active participants.....  | 73                         | 28,366,246                |
|                          | <b>d</b> Total.....  | 300                        | 82,925,392                |
| <b>4</b>                 | If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>   |                            |                           |
|                          | <b>a</b> Funding target disregarding prescribed at-risk assumptions.....   | <b>4a</b>                  |                           |
|                          | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>                  |                           |
| <b>5</b>                 | Effective interest rate.....   | <b>5</b>                   | 5.29%                     |
| <b>6</b>                 | Target normal cost   |                            |                           |
|                          | <b>a</b> Present value of current plan year accruals.....  | <b>6a</b>                  | 0                         |
|                          | <b>b</b> Expected plan-related expenses.....   | <b>6b</b>                  | 359,000                   |
|                          | <b>c</b> Target normal cost.....   | <b>6c</b>                  | 359,000                   |

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

|                      |  |  |
|----------------------|--|--|
| <b>SIGN<br/>HERE</b> | Signature of actuary   | 10/1/2024<br>Date                                      |
|                      | Misty Lam<br>Type or print name of actuary                               | 2306737<br>Most recent enrollment number               |
|                      | Buck Global, LLC<br>Firm name  | 808-258-0315<br>Telephone number (including area code) |
|                      | 1050 Queen Street, Suite 100<br>Honolulu HI 96814<br>Address of the firm |  |

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



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

|   |   |  |                                     |   |
|---|---|--|-------------------------------------|---|
| <b>21</b> Discount rate:                        |   |  |                                     |   |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.75 %                                    | 2nd segment:<br>5.00 %                         | 3rd segment:<br>5.74 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....     |   |  |                                     | <b>21b</b> 4  |
| <b>22</b> Weighted average retirement age ..... |   |  |                                     | <b>22</b> 62  |
| <b>23</b> Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |   |

**Part VI Miscellaneous Items**

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

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

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

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

|  |                     |                    |               |
|--|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c).....   | <b>31a</b>          | 359,000            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:   | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....  | 9,390,518           | 995,875            |               |
| <b>b</b> Waiver amortization installment .....   | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....   | <b>34</b>           | 1,354,875          |               |
|  | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....  | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....  | <b>36</b>           | 1,354,875          |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....   | <b>37</b>           | 1,365,389          |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)   | <b>38a</b>          | 10,514             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....  | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....  | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....   | <b>40</b>           | 0                  |               |

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

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

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478/002

## Schedule SB, Line 22 – Description of Weighted Average Retirement Age

This table calculates the weighted average retirement age for all active persons in the plan

| (1)<br>Age  | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted Age<br>(1)*(4) |
|---|--|---------------------------|---|--------------------------------|
| 55  | 30.5060                                | 0.1000                    | 3.0506                                    | 167.7828                       |
| 56  | 31.2807                                | 0.0500                    | 1.5640                                    | 87.5860                        |
| 57  | 31.5103                                | 0.0500                    | 1.5755                                    | 89.8044                        |
| 58  | 30.6985                                | 0.0500                    | 1.5349                                    | 89.0255                        |
| 59  | 35.9032                                | 0.1000                    | 3.5903                                    | 211.8286                       |
| 60  | 34.9684                                | 0.2000                    | 6.9937                                    | 419.6203                       |
| 61  | 30.5197                                | 0.2000                    | 6.1039                                    | 372.3407                       |
| 62  | 26.9981                                | 0.2000                    | 5.3996                                    | 334.7770                       |
| 63  | 26.2020                                | 0.2000                    | 5.2404                                    | 330.1452                       |
| 64  | 21.5577                                | 0.2000                    | 4.3115                                    | 275.9391                       |
| 65  | 18.9179                                | 0.6000                    | 11.3507                                   | 737.7964                       |
| 66  | 8.2812                                 | 0.5000                    | 4.1406                                    | 273.2806                       |
| 67  | 6.0158                                 | 0.5000                    | 3.0079                                    | 201.5291                       |
| 68  | 2.9173                                 | 1.0000                    | 2.9173                                    | 198.3748                       |
| <b>Total</b>  |  |                           | <b>60.7811</b>                            | <b>3,789.8305</b>              |
| <b>Weighted Average Retirement Age = 3,789.8305 / 60.7811</b> |  |                           |   | <b>62.35</b>                   |
| <b>Rounded Weighted Average Retirement Age</b>                |  |                           |   | <b>62</b>                      |

**Note to Column 2:** The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

**Note to Column 3:** At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

**General note:** The table presents values rounded to fewer significant digits than used in the calculation.

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478 / 002

## Schedule SB, Part V – Summary of Plan provisions

### Effective Date

October 1, 1987. The plan was most recently restated October 1, 2013. The Plan was amended November 30, 2020.

### Eligibility

Employees become eligible to participate on the October 1 or April 1 following the date they attain age 21 and are credited with one Year of Service.

Participation in the plan was frozen as of June 30, 2010.

### Credited Service

One year of service credit for any plan year in which the Participant completes 1,000 or more hours of service.

### Average Compensation

The average of a Participant's sixty consecutive months which produces the highest average, excluding months after January 2021 due to the plan freeze.

### Accrued Benefit

The amount of Normal Annuity payable at Normal Retirement Commencement Date but based on the Participant's Average Compensation and Credited Service as of the date of determination. Future benefit accruals were frozen as of January 31, 2021.

### Year of Service

A Plan Year in which an employee receives credit for at least 1,000 Hours of Service.

### Covered Compensation

The amount of monthly compensation with respect to which old age and survivor's insurance benefits would be provided for 1988 under the Social Security Act.

### Normal Retirement Benefit

#### Eligibility

Attainment of age 65 and five years of participation.

#### Retirement Benefit

[(i) + (ii) times (iii)] where

- (i) 2.0% of Average Compensation
- (ii) 0.65% of Average Compensation in excess of Covered Compensation
- (iii) times, years of Credited Service (maximum 20).

### Early Retirement Benefit

#### Eligibility

Age 55 with at least 10 years of Service.

#### Retirement Benefit

The Accrued Benefit reduced 3% per year before Normal Retirement Age.

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478 / 002

## Schedule SB, Part V – Summary of Plan provisions (continued)

### Late Retirement Benefit

#### Eligibility

Termination of employment after the Normal Retirement Date.

#### Retirement Benefit

The larger of the accrued benefit, based on the Participant's Average Compensation and Credited Service as of the date of determination or the actuarial equivalent of the normal retirement benefit.

### Terminated Vested Retirement Benefit

#### Eligibility

Termination of employment after completing 3 Years of Service.

#### Retirement Benefit

A monthly amount of Normal Annuity commencing on his Normal Retirement Commencement Date equal to his Accrued Benefit, multiplied by the appropriate percentage determined using the following schedule:

| Years of Service | Vesting Percentage |
|------------------|--------------------|
| Less than 3      | 0%                 |
| 3                | 20%                |
| 4                | 40%                |
| 5                | 60%                |
| 6                | 80%                |
| 7                | 100%               |

### Disability Retirement Benefit

#### Eligibility

Attainment of 10 Years of Service and qualification of Social Security disability benefits.

#### Retirement Benefit

Benefit commencing at normal retirement age, based on credited service including years of disability and assuming earnings remain constant until the normal retirement date.

### Pre-Retirement Death Benefit

At early retirement age or older, greater of (a), (b) or (c)

60% of projected normal retirement benefit

100% of accrued benefit

spouse's portion of qualified joint and survivor benefit

Prior to early retirement age, greater of (a) or (b)

100% of accrued benefit

spouse's portion of qualified joint and survivor benefit

### Normal Form of Payment

If single, life annuity. If married, an actuarially equivalent 50% qualified joint and survivor annuity.

# **American Pacific Corporation Defined Benefit Pension Plan**

**EIN/PN: 59-6490478 / 002**

## **Schedule SB, Part V – Summary of Plan provisions (continued)**

### **Other Forms of Payment**

Life income guaranteed 60, 120, or 180 months.

Joint and survivor annuity benefits, payable for participant's lifetime with 50%, 75% or 100% continued to surviving beneficiary.

Lump sum option (up to \$10,000).

### **Summary of Changes from the October 1, 2022 Valuation**

None.

# American Pacific Corporation Defined Benefit Pension Plan

EIN/PN: 59-6490478/002

## Schedule SB, Line 32 – Schedule of Amortization Bases

| Date Established | Type Of Base | Years Remaining | Shortfall Amortization Installment | Present Value of Remaining Installments as of October 1, 2023 |
|------------------|--------------|-----------------|------------------------------------|---|
| October 1, 2019  | Shortfall    | 11              | \$ 805,433                         | \$ 7,041,437  |
| October 1, 2020  | Shortfall    | 12              | (90,199)                           | (841,295)   |
| October 1, 2021  | Shortfall    | 13              | (353,970)                          | (3,498,619)   |
| October 1, 2022  | Shortfall    | 14              | 476,244                            | 4,959,730   |
| October 1, 2023  | Shortfall    | 15              | <u>158,367</u>                     | <u>1,729,265</u>  |
| Total            |              |                 | \$ 995,875                         | \$ 9,390,518  |