

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

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN	1b Three-digit plan number (PN) ▶ 005
		1c Effective date of plan 09/04/1987
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) ACCURIDE CORPORATION PAT WOLFE 38777 SIX MILE ROAD LIVONIA, MI 48152	2b Employer Identification Number (EIN) 61-1109077 2c Plan Sponsor's telephone number 812-962-5000 2d Business code (see instructions) 336300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	Filed with authorized/valid electronic signature.	07/14/2025	PAT WOLFE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1983
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 146 6a(2) 140 6b 941 6c 763 6d 1844 6e 97 6f 1941 6g(1) 6g(2) 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

1A 1B 1C 3H

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 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.	
A Name of plan ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ACCURIDE CORPORATION	D Employer Identification Number (EIN) 61-1109077
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 10 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	62920403	
b	Actuarial value	2b	69212443	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	982	50297647	50297647
b	For terminated vested participants	855	19013564	19013564
c	For active participants	146	7962776	9677799
d	Total	1983	77273987	78989010
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.64 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	185338	
b	Expected plan-related expenses	6b	921724	
c	Target normal cost	6c	1107062	

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

SIGN HERE	Signature of actuary JUSTIN D. KEAR Type or print name of actuary AON CONSULTING, INC. Firm name 700 DISTRICT AVENUE BURLINGTON, MA 01803 Address of the firm	06/26/2025 Date 23-07884 Most recent enrollment number 617-482-3100 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>3.08</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		8280
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.19</u> %		430
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		8710
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	87.62 %
15	Adjusted funding target attainment percentage	15	87.62 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.81 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/15/2024	20000	0			
07/15/2024	472000	0			
10/15/2024	493000	0			
01/15/2025	546000	0			
04/15/2025	344104	0			
06/13/2025	395000	0			
Totals ►			18(b)	2270104	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b	Contributions made to avoid restrictions adjusted to valuation date	19b 0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 2084488
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?		☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		☐ Yes ☒ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th 0

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

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

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

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	1107062	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	9776567	976385	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	2083447	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	2083447	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2084488	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1041	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

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

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

A Name of plan ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 ACCURIDE CORPORATION	D Employer Identification Number (EIN) 61-1109077

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).....

No

Yes

☒
- 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

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

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

AON INVESTMENT USA

36-3109431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 16 50 64 65	NONE	431204	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	9330	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN	B Three-digit plan number (PN) ▶ 005
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 ACCURIDE CORPORATION	D Employer Identification Number (EIN) 61-1109077
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **AON GLOBAL EQUITY**

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

c EIN-PN 37-6543784-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4494495
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a Name of MTIA, CCT, PSA, or 103-12 IE: **AON GLOBAL REAL ESTATE**

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

c EIN-PN 37-6543784-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4486615
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a Name of MTIA, CCT, PSA, or 103-12 IE: **AON HIGH YIELD PLUS**

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

c EIN-PN 37-6543784-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 470326
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a Name of MTIA, CCT, PSA, or 103-12 IE: **EB TEMP INV FD VAR RT 12/31/49 FEE**

b Name of sponsor of entity listed in (a): **THE BANK OF NEW YORK MELLON**

c EIN-PN 25-6078093-023	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 347421
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a Name of MTIA, CCT, PSA, or 103-12 IE: **LONG CREDIT BOND FUND**

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

c EIN-PN 37-6543784-040	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3504355
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a Name of MTIA, CCT, PSA, or 103-12 IE: **MID DURATION LONG CREDIT BOND**

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

c EIN-PN 37-6543784-039	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 155043
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a Name of MTIA, CCT, PSA, or 103-12 IE: **CORE REAL ESTATE**

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

c EIN-PN 37-6543784-037	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2720365
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON LARGE CAP EQUITY INDEX

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

c EIN-PN 37-6543784-046	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7268849
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON MULTI ASSET CREDIT FUND

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

c EIN-PN 37-6543784-041	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5870864
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON NON-US EQUITY INDEX

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

c EIN-PN 37-6543784-044	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4713863
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON SMALL CAP EQUITY INDEX

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

c EIN-PN 37-6543784-045	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1034028
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON US INTERMEDIATE GOVERNMENT

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

c EIN-PN 37-6543784-043	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3900341
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON US LONG GOVERNMENT INDEX

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

c EIN-PN 37-6543784-042	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10955558
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a Name of MTIA, CCT, PSA, or 103-12 IE: 20+ YR U S TREAS STRIPS

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

c EIN-PN 37-6543784-036	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15509083
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024		
A Name of plan ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 ACCURIDE CORPORATION	D Employer Identification Number (EIN) 61-1109077	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3340000	1778104
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	4983	2933
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)	5972425	3631724
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	53699115	65431206
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	63016523	70843967
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	63016523	70843967

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2270104	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2270104
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	145	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		145
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2890000	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2702907	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		187093
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	362206	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		11787706
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		519
d Total income. Add all income amounts in column (b) and enter total	2d		14607773

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5818071	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5818071
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	158140	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	119220	
(6) Bank or trust company trustee/custodial fees	2i(6)	9330	
(7) Actuarial fees	2i(7)	153844	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	521724	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		962258
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6780329

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7827444
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HARDING SHYMANSKI, & COMPANY, P.S.**

(2) EIN: **35-1346211**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 541332.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024		
A Name of plan ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN		B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 ACCURIDE CORPORATION		D Employer Identification Number (EIN) 61-1109077
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-5160382		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3 7
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for: a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to: a The corresponding number for the plan year immediately preceding the current plan year b The corresponding number for the second preceding plan year	15a 15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year: a Enter the number of employers who withdrew during the preceding plan year 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	16a 16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: <u>32.0</u> % Private Equity: <u>0.0</u> % Investment-Grade Debt and Interest Rate Hedging Assets: <u>51.0</u> % High-Yield Debt: <u>7.0</u> % Real Assets: <u>4.0</u> % Cash or Cash Equivalents: <u>1.0</u> % Other: <u>5.0</u> % 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 _____.	
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***ACCURIDE CONSOLIDATED
EMPLOYEE PENSION PLAN***

Financial Report

September 30, 2024

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Independent Auditor's Report

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INDEPENDENT AUDITOR'S REPORT



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Accuride Corporation Benefits Administration Committee
Accuride Consolidated Employee Pension Plan

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

We have performed an audit of the financial statements of the Accuride Consolidated Employee Pension Plan (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). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated Plan benefits as of September 30, 2023, the related statement of changes in accumulated Plan benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended September 30, 2024 and 2023, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate to the best of their knowledge and belief.

Opinion

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Opinion (Continued)



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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. Management is also responsible 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 within one year after the date that the financial statements are issued or 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and; therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)



Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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 U.S. 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.

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) and schedule of reportable transactions as of September 30, 2024, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)



Supplemental Schedules Required by ERISA (Continued)

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

Wardig, Skymanski & Company, P.S.C.

Evansville, Indiana
July 10, 2025

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

September 30, 2024 and 2023

	2024	2023
ASSETS		
Investments at fair value	<u>\$ 69,062,930</u>	<u>\$ 59,671,540</u>
Receivables:		
Employer contributions	1,778,104	3,340,000
Accrued interest	<u>2,933</u>	<u>4,983</u>
Total receivables	<u>1,781,037</u>	<u>3,344,983</u>
Total assets	<u>70,843,967</u>	<u>63,016,523</u>
Net assets available for benefits	<u><u>\$ 70,843,967</u></u>	<u><u>\$ 63,016,523</u></u>

See accompanying notes to the financial statements.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended September 30, 2024 and 2023

	2024	2023
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 12,337,524	\$ 1,883,441
Interest	145	0
	<u>12,337,669</u>	<u>1,883,441</u>
Contributions:		
Employer	2,270,104	3,340,000
Other	0	13,305
	<u>2,270,104</u>	<u>3,353,305</u>
Total additions	<u>14,607,773</u>	<u>5,236,746</u>
Deductions		
Benefits paid to participants	5,818,071	5,703,118
Administrative expenses	962,258	1,795,615
	<u>6,780,329</u>	<u>7,498,733</u>
Total deductions	<u>6,780,329</u>	<u>7,498,733</u>
Net increase (decrease)	7,827,444	(2,261,987)
Net assets available for benefits:		
Beginning of year	<u>63,016,523</u>	<u>65,278,510</u>
End of year	<u>\$ 70,843,967</u>	<u>\$ 63,016,523</u>

See accompanying notes to the financial statements.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS

September 30, 2023

Actuarial present value of accumulated Plan benefits

Vested benefits:

Participants and beneficiaries currently receiving payments

\$ 45,724,893

Other participants

23,639,982

69,364,875

Nonvested benefits

1,566,692

Total actuarial present value of accumulated Plan benefits

\$ 70,931,567

See accompanying notes to the financial statements.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year Ended September 30, 2023

Actuarial present value of accumulated Plan benefits at beginning of year	<u>\$ 73,302,415</u>
Increase (decrease) during the year attributable to:	
Interest accumulation	4,441,148
Benefits paid	(5,703,118)
Assumption changes	(1,232,779)
Other changes	<u>123,901</u>
Net decrease	<u>(2,370,848)</u>
Actuarial present value of accumulated Plan benefits at end of year	<u><u>\$ 70,931,567</u></u>

See accompanying notes to the financial statements.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 1 – Plan Description

The following description of the Accuride Consolidated Employee Pension Plan (Plan), formerly known as the Gunit Corporation Rockford (UAW) Hourly-Rated Employees' Pension Plan (Rockford Plan), provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan includes the following Accuride Corporation (Company and Plan Sponsor) former plans: Accuride Retirement Plan (Accuride Plan), Accuride Erie Hourly Employee Pension Plan (Erie Plan), Gunit Corporation Hourly-Rate Employees Pension Plan (Gunit Plan), Transportation Technologies Industries, Inc. Pension Plan (TTII Salaried Plan), and Transportation Technologies Industries, Inc. Bargaining Unit Pension Plan (TTII Bargaining Plan). All plans are frozen with respect to new participants on various dates. Eligibility requirements, accumulation of benefits formulas, and respective provisions are frozen with the exception of the Accuride Plan and Gunit Plan whose provisions formerly provided under each individual plan continue to be in effect. Participants should refer to the Plan agreement for complete details.

General

The Plan is a noncontributory defined benefit pension plan providing retirement, disability, and death benefits to all eligible employees. The Plan Sponsor is the Company and is subject to the provisions of ERISA, as amended. The Plan includes certain employees of the Company and affiliated companies, who have completed one year of continuous service and reached age 21 or older, excluding those covered under a collective bargaining agreement, unless the terms of the agreement provide for participation.

The Plan is administered by the Company's Benefits Administration Committee (Committee). The Committee is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Participant's Accounts

The Plan, in regards to the provisions of the former Accuride Plan only, continues to earn interest on existing cash balance accounts that are expressed in the form of individual hypothetical accounts.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet the annual ERISA minimum funding requirement. The required contributions for 2024 and 2023 were \$2,083,447 and \$3,075,549, respectively. The Company made additional voluntary contributions of \$186,657 and \$264,451 during the 2024 and 2023 Plan year, respectively. See Note 10 for further information about the late quarterly payments made during the 2024 Plan year.

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

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 1 – Plan Description (Continued)

Pension Benefits

Participants should refer to the respective Plan Document for a complete description of the benefit payment options available. Plan participants are eligible for their respective Plan benefit after terminating employment with vested rights.

All benefits accrued under the Plan are frozen with the exception of the continuing provisions under the Accuride and Gunita Plans.

Death and Disability Benefits

If a vested participant dies, a death benefit is paid to the participant's beneficiary. A participant who becomes disabled is entitled to benefits from the Plan. Participants should refer to the respective Plan Document for a complete description of the death and disability benefits available.

Note 2 – Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Committee determines the Plan's valuation policies utilizing information provided by its investment advisors and Trustee. See Note 6 for a discussion of fair value measurements.

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

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 2 – Significant Accounting Policies (Continued)

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan Document. Expenses that are paid by the Company are excluded from these financial statements. Certain expenses incurred in connection with general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Note 3 – Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

Benefits under the Plan are based on affiliated companies' plan formulas, which include years of credited service, compensation, and other relevant factors as of the date of the plan freeze for applicable plans. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

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

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 3 – Actuarial Present Value of Accumulated Plan Benefits (Continued)

The significant methods and assumptions underlying the actuarial computations of accumulated benefits as of October 1, 2023 are as follows:

Life expectancy of participants	Amounts-weighted rates from the Pri-2012 mortality study, including contingent survivor variant, with Blue Collar Adjustment, projected generationally from 2012 with scale MP-2021
Retirement age assumptions	Various rates from 50-67 assumed 100% by age 62-67
Interest rate used for discount	6.5%
Assumed asset valuation method	Smoothed fair market value of assets over the current and prior two years adjusted to be no greater than 110% and no less than 90% of the fair market value
Assumed average rate of return	6.5%
Assumed actuarial cost method	Unit credit

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated Plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of October 1, 2023. Had the valuation been completed as of September 30, there would be no material differences. During the year there was a change in the interest rate assumption to move from the full yield curve with no lookback as of September 2022 to the full yield curve with no lookback as of September 2023. Assumption changes at October 1, 2023 reflect a change in the mortality assumption table and the discount and crediting rate including:

A change in the discount rate from 6.3% as of October 1, 2022 to 6.5% as of October 1, 2023

A change in the cash balance interest crediting rate from 4.5% to 5.0%

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 4 – Plan Termination

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

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

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

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

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 5 – Summary of Certified Financial Data by the Trustee

The following is a summary of the Plan's financial information as of September 30, 2024 and 2023, and for the years then ended, included throughout the Plan's financial statements and supplemental schedules, that were prepared by or derived from information provided by The Bank of New York Mellon/BNY Mellon, N.A., the Trustee of the Plan, and furnished to the Plan administrator. The Plan administrator has obtained certifications from the Trustee, that the following assets are complete and accurate, to the best of their knowledge and belief. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedules related to the following assets.

	<u>2024</u>	<u>2023</u>
<u>Net Assets Available for Benefits Held by Trustee</u>		
Investments at fair value	\$ 69,062,930	\$ 59,671,540
Accrued interest	<u>2,933</u>	<u>4,983</u>
	<u>\$ 69,065,863</u>	<u>\$ 59,676,523</u>
 <u>Statements of Changes in Net Assets Available for Benefits</u>		
Investment income		
Net appreciation in fair value of investments	\$ 12,337,524	\$ 1,883,441
Interest	<u>145</u>	<u>0</u>
	<u>\$ 12,337,669</u>	<u>\$ 1,883,441</u>

Note 6 – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the Financial Accounting Standards Board ASC 820 are described as follows:

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

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 6 – Fair Value Measurements (Continued)

Level 2	Inputs to the valuation methodology include: • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or liability; • Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following are descriptions of the valuation methodologies used for the assets measured at fair value. There have been no changes in the methodologies used at September 30, 2024 and 2023.

Hedge fund: Investments are stated and recorded at fair value as determined in good faith by the Investment Manager in accordance with accounting principles generally accepted in the United States of America. The fund uses the net asset value (NAV) as reported by the underlying investment funds, as a practical expedient, to determine the fair value of all the investments in investment funds which (a) do not have a readily determinable fair value, and (b) either have the attributes of an investor company or prepare their financial statements consistent with the measurement principals of an investment company. Such values generally represent the fund's proportionate share of the net assets of the investment funds as reported by the investment funds.

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

In accordance with Subtopic 820-10, all investments that were measured at NAV per share (or its equivalent) were not classified in the fair value hierarchy.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 6 – Fair Value Measurements (Continued)

Investments Measured Using the NAV per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of September 30, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

Investment	2024 Fair Value	2024 Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Hedge fund	\$ 3,631,724	\$ 0	Monthly-Quarterly	15-60 days
Common Collective trust funds	65,431,206	0	Daily	None
Total investments at NAV	<u>\$ 69,062,930</u>	<u>\$ 0</u>		

Investment	2023 Fair Value	2023 Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Hedge fund	\$ 5,972,425	\$ 0	Monthly-Quarterly	15-60 days
Common Collective trust funds	53,699,115	0	Daily	None
Total investments at NAV	<u>\$ 59,671,540</u>	<u>\$ 0</u>		

Note 7 – Related Party Transactions and Party-in-Interest Transactions

Certain Plan investments are a common collective trust fund with The Bank of New York Mellon, a hedge fund with Aon Hewitt, and units of participation in the Aon Hewitt Group Trust managed by Aon Hewitt. The Bank of New York Mellon and Aon Hewitt are the Trustees and Investment Manager as defined by the Plan and; therefore, generate transactions that qualify as party-in-interest transactions. Fees paid by the Plan for the Trustee's and Investment Manager's services for the years ended September 30, 2024 and 2023 amounted to \$440,534 and \$414,011, respectively. The Company provides certain administrative services at no cost to the Plan.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 8 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by letters dated January 29, February 6, March 7, April 21, and June 17, 2014 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan's administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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 if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing authorities; however, there are no audits for any tax periods in progress.

Note 9 – Risks and Uncertainties

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

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

The Plan is exposed to risks associated with the financial health of the Plan Sponsor, due to the Plan's funding and future benefit payments being heavily dependent on the Plan Sponsor's ability to fulfill its minimum required contribution obligations. As further described in Note 10, due to the Plan Sponsor's financial condition, it is at least reasonably possible late payments or nonpayment of minimum required contributions would have a material impact to the financial statements.

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

September 30, 2024 and 2023

Note 10 – Subsequent Events

Subsequent to the Plan year-end, the Plan Sponsor filed Chapter 11 (reorganization) bankruptcy on October 9, 2024 and later emerged from bankruptcy on March 7, 2025. During the bankruptcy process, the Plan put in place Section 436 (of the IRC) restrictions, and restricted lump-sum payments or cash payouts, for previously eligible participants. Now that the Plan Sponsor has emerged from bankruptcy, the Plan continues to have restrictions related to lump-sum payments, all being administrated in accordance with Section 436.

Additionally, the Plan Sponsor fell behind on quarterly contributions for the Plan year and was required to file Form 10 filings with the PBGC. Associated with these late payments, additional interest was incurred and paid into the Plan of approximately \$38,000. As of June 2025, all the Plan's minimum contributions have been made for the September 30, 2024 Plan year-end, and continued contributions are being made for the 2025 Plan year. Once the Company emerged from bankruptcy, fresh start accounting allowed the emerging Company to assume the Plan and its associated obligations.

In January 2025, the Gunitite Plant in Rockford, Illinois closed. At the time of the closing, the Gunitite Plant employees became fully-vested in the Plan. The Company was required to file a Form 4062(e)-01 to notify the PBGC of this event. This change in status of all the Gunitite Rockford employees will increase future minimum required contributions approximately \$800,000 each year in the next seven subsequent years. This amount may be reduced on behalf of a given Plan year and/or the period of time for which contributions are required may be less than seven years based on the provisions of ERISA Section 4062(e).

The Plan has evaluated subsequent events through July 10, 2025, the date the financial statements were available to be issued.

--- SUPPLEMENTAL SCHEDULES ---

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Schedule SB, line 26a—Schedule of Active Participant Data as of
 October 23, 2023

Schedule SB, Line 26a — Schedule of Active Participant Data

As of October 1, 2023

Accuride Corporation

Accuride Consolidated Employee Pension Plan

Active Employees

EIN: 61-1109077 PN: 005

Number of Participants

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

N-146

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Schedule SB, Line 26a — Schedule of Active Participant Data

As of October 1, 2023

Accuride Corporation

Accuride Consolidated Employee Pension Plan

Cash Balance Participants Only

EIN: 61-1109077 PN: 005

Number of Participants and Average Cash Balance Account

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

N-35

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

For ERISA Requirements

Interest Rates for Minimum Funding Purposes

Based on the full yield curve with no lookback (as of September 2023 and to which the interest rate stabilization corridor does not apply), with sample rates as follows:

Duration 0.5 – 5.85%
Duration 5.5 – 5.38%
Duration 10.5 – 5.68%
Duration 15.5 – 5.77%
Duration 20.5 – 5.70%
Duration 25.5 – 5.63%
Duration 30.5 – 5.59%

Cash Balance Interest Crediting Rate

5.00%

Cash Balance Annuity Conversion Rate

N/A

Optional Payment Form Election Percentage

100% lump sum for Legacy Accuride Plan participants
100% normal form of payment (life annuity) for all other participants

Optional Payment Form Conversion Interest Rate

N/A for cash balance accounts; same as minimum funding interest rates for lump sums.

N/A for all other participants

Optional Payment Form Conversion Mortality

N/A for cash balance accounts; current IRC section 417(e) table for other lump sums

N/A for all other participants

Retirement Age

Active Participants

See Table 1 for Accuride Plan participants
See Table 2 for Erie Plan participants
See Table 3 for TTII Salaried Plan participants
See Table 4 for TTII Bargaining Plan participants
See Table 5 for Rockford Plan participants

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Terminated Vested Participants

Age 60 with ten or more years of service for Erie Plan participants
Age 62 for TTII Salaried Plan and TTII Bargaining Plan participants
Age 65 for all other participants

Mortality Rates

Healthy and Disabled

2023 generational mortality table for annuitants and non-annuitants.

Withdrawal Rates

See Table 6 for Accuride Plan participants
See Table 7 for Erie Plan participants
See Table 8 for TTII Salaried Plan and TTII Bargaining Plan participants
See Table 9 for Rockford Plan participants

Disability Rates

See Table 10 for Accuride Plan participants
See Table 11 for Erie Plan participants
See Table 12 for TTII Salaried Plan and TTII Bargaining Plan participants
See Table 13 for Rockford Plan participants

Decrement Timing

Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)

Surviving Spouse Benefit

It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.

Benefit Limit

Projected benefits are limited by the current IRC section 415 maximum benefit of \$265,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

Schedule SB Attachment (Form 5500)—2023 Plan Year
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A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2021 Plan Year	5.20%
2022 Plan Year	6.30%
2023 Plan Year	6.50%

Trust Expenses Included in Target Normal Cost

Net administrative trust expenses anticipated to be paid from trust. \$400,000 for the 2023 plan year plus anticipated PBGC premiums paid from the trust less reimbursements.

Actuarial Method

Standard unit credit cost method

Valuation Date

October 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Actuarial Assumptions and Methods

Table 1

Retirement Rates — Accuride Plan Participants

Age	Rate
59	5.00%
60	5.00%
61	10.00%
62	10.00%
63	10.00%
64	10.00%
65	50.00%
66	50.00%
67+	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Table 2

Retirement Rates — Erie Plan Participants

Age	Rate
55	10.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	20.00%
61	20.00%
62	30.00%
63	30.00%
64	30.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
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Table 3

Retirement Rates — TII Salaried Plan Participants

Age	Years of Service	
	0 – 29	30+
54	0.00%	0.00%
55	0.00%	3.00%
56	0.00%	3.00%
57	0.00%	4.00%
58	0.00%	15.00%
59	0.00%	5.00%
60	10.00%	20.00%
61	10.00%	10.00%
62	70.00%	100.00%
63	20.00%	100.00%
64	20.00%	100.00%
65	100.00%	100.00%
66+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
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Table 4

Retirement Rates — TII Bargaining Plan Participants

Age	Years of Service	
	0 – 29	30+
54	0.00%	3.00%
55	0.00%	3.00%
56	0.00%	4.00%
57	0.00%	4.00%
58	0.00%	4.00%
59	0.00%	4.00%
60	10.00%	10.00%
61	10.00%	10.00%
62	70.00%	70.00%
63	20.00%	20.00%
64	20.00%	20.00%
65	100.00%	100.00%
66+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Table 5

Retirement Rates — Rockford Plan Participants

Age	Years of Service	
	0 – 29	30+
49	0.00%	0.00%
50	0.00%	20.00%
51	0.00%	20.00%
52	0.00%	20.00%
53	0.00%	20.00%
54	0.00%	20.00%
55	2.00%	30.00%
56	2.00%	30.00%
57	2.00%	30.00%
58	2.00%	30.00%
59	2.00%	30.00%
60	2.00%	33.00%
61	2.00%	33.00%
62	30.00%	50.00%
63	30.00%	50.00%
64	30.00%	50.00%
65	100.00%	100.00%
66+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Table 6 — Page 1 of 2

Withdrawal Rates — Accuride Plan Participants

Age	Years of Service			
	0	1	2	3+
20	12.70%	11.90%	11.00%	5.71%
21	12.70%	11.90%	11.00%	5.62%
22	12.70%	11.90%	11.00%	5.53%
23	12.70%	11.90%	11.00%	5.45%
24	12.70%	11.90%	11.00%	5.36%
25	12.70%	11.90%	11.00%	5.27%
26	12.70%	11.90%	11.00%	5.18%
27	12.70%	11.90%	11.00%	5.09%
28	12.70%	11.90%	11.00%	5.01%
29	12.70%	11.90%	11.00%	4.92%
30	12.70%	11.90%	11.00%	4.83%
31	12.70%	11.90%	11.00%	4.76%
32	12.70%	11.90%	11.00%	4.69%
33	12.70%	11.90%	11.00%	4.61%
34	12.70%	11.90%	11.00%	4.54%
35	12.70%	11.90%	11.00%	4.47%
36	12.70%	11.90%	11.00%	4.34%
37	12.70%	11.90%	11.00%	4.22%
38	12.70%	11.90%	11.00%	4.09%
39	12.70%	11.90%	11.00%	3.97%
40	12.70%	11.90%	11.00%	3.84%
41	12.70%	11.90%	11.00%	3.71%
42	12.70%	11.90%	11.00%	3.59%
43	12.70%	11.90%	11.00%	3.46%
44	12.70%	11.90%	11.00%	3.34%
45	12.70%	11.90%	11.00%	3.21%
46	12.70%	11.90%	11.00%	2.87%
47	12.70%	11.90%	11.00%	2.53%
48	12.70%	11.90%	11.00%	2.20%
49	12.70%	11.90%	11.00%	1.86%

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Table 6 — Page 2 of 2

Withdrawal Rates — Accuride Plan Participants

Age	Years of Service			
	0	1	2	3+
50	12.70%	11.90%	11.00%	1.52%
51	12.70%	11.90%	11.00%	1.28%
52	12.70%	11.90%	11.00%	1.04%
53	12.70%	11.90%	11.00%	0.81%
54	12.70%	11.90%	11.00%	0.57%
55	12.70%	11.90%	11.00%	0.33%
56	12.70%	11.90%	11.00%	0.33%
57	12.70%	11.90%	11.00%	0.33%
58	12.70%	11.90%	11.00%	0.33%
59	12.70%	11.90%	11.00%	0.33%
60	12.70%	11.90%	11.00%	0.33%
61	12.70%	11.90%	11.00%	0.33%
62	12.70%	11.90%	11.00%	0.33%
63	12.70%	11.90%	11.00%	0.33%
64	12.70%	11.90%	11.00%	0.33%
65+	0.00%	0.00%	0.00%	0.00%

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Table 7

Withdrawal Rates — Erie Plan Participants

Age	Male	Female	Age	Male	Female
20	9.80%	14.40%	50	0.20%	0.30%
21	8.80%	13.10%	51	0.20%	0.20%
22	7.80%	11.70%	52	0.10%	0.20%
23	6.90%	10.40%	53	0.10%	0.10%
24	5.90%	9.00%	54	0.10%	0.10%
25	4.90%	7.70%	55	0.10%	0.10%
26	4.70%	7.10%	56	0.10%	0.10%
27	4.40%	6.40%	57	0.10%	0.10%
28	4.20%	5.80%	58	0.10%	0.10%
29	3.90%	5.10%	59	0.10%	0.10%
30	3.70%	4.50%	60	0.10%	0.10%
31	3.50%	4.30%	61	0.10%	0.10%
32	3.20%	4.10%	62	0.10%	0.10%
33	3.00%	3.80%	63	0.10%	0.10%
34	2.70%	3.60%	64	0.10%	0.10%
35	2.50%	3.40%	65+	0.00%	0.00%
36	2.20%	3.20%			
37	2.00%	3.00%			
38	1.70%	2.70%			
39	1.50%	2.50%			
40	1.20%	2.30%			
41	1.10%	2.10%			
42	1.00%	1.90%			
43	0.90%	1.70%			
44	0.80%	1.50%			
45	0.70%	1.30%			
46	0.60%	1.10%			
47	0.50%	0.90%			
48	0.40%	0.70%			
49	0.30%	0.50%			

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Table 8

Withdrawal Rates — TTII Salaried Plan and TTII Bargaining Plan Participants

Age	Male	Female	Age	Male	Female
15	24.70%	31.60%	45	1.30%	2.80%
16	22.70%	29.60%	46	1.20%	2.50%
17	20.70%	27.60%	47	1.10%	2.30%
18	18.70%	25.60%	48	1.00%	2.10%
19	16.70%	23.60%	49	0.80%	1.80%
20	14.70%	21.60%	50	0.70%	1.40%
21	12.70%	19.60%	51	0.50%	1.00%
22	10.70%	17.60%	52	0.30%	0.70%
23	9.60%	15.60%	53	0.20%	0.40%
24	8.50%	13.60%	54	0.10%	0.10%
25	7.40%	11.60%	55	0.00%	0.00%
26	6.30%	9.60%	56	0.00%	0.00%
27	5.20%	7.60%	57	0.00%	0.00%
28	4.90%	7.30%	58	0.00%	0.00%
29	4.60%	7.00%	59	0.00%	0.00%
30	4.30%	6.70%	60	0.00%	0.00%
31	4.00%	6.40%	61	0.00%	0.00%
32	3.70%	6.00%	62	0.00%	0.00%
33	3.50%	5.70%	63	0.00%	0.00%
34	3.30%	5.40%	64	0.00%	0.00%
35	3.10%	5.10%	65	0.00%	0.00%
36	2.90%	4.80%	66	0.00%	0.00%
37	2.70%	4.50%	67	0.00%	0.00%
38	2.40%	4.30%	68	0.00%	0.00%
39	2.20%	4.10%	69	0.00%	0.00%
40	2.00%	3.90%	70	0.00%	0.00%
41	1.80%	3.70%	71	0.00%	0.00%
42	1.70%	3.40%	72	0.00%	0.00%
43	1.60%	3.20%	73	0.00%	0.00%
44	1.50%	3.00%	74	0.00%	0.00%

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Table 9

Withdrawal Rates — Rockford Plan Participants

Age	Male	Female	Age	Male	Female
20	8.00%	0.00%	50	0.00%	2.60%
21	7.60%	0.00%	51	0.00%	2.10%
22	7.35%	0.00%	52	0.00%	1.60%
23	7.10%	0.00%	53	0.00%	1.10%
24	6.85%	0.00%	54	0.00%	0.60%
25	6.60%	8.60%	55+	0.00%	0.00%
26	6.35%	8.30%			
27	6.10%	7.96%			
28	5.85%	7.62%			
29	5.60%	7.28%			
30	5.35%	6.94%			
31	5.10%	6.60%			
32	4.85%	6.26%			
33	4.60%	5.96%			
34	4.35%	5.62%			
35	4.10%	5.20%			
36	3.95%	5.00%			
37	3.80%	4.80%			
38	3.65%	4.60%			
39	3.50%	4.40%			
40	3.35%	4.20%			
41	3.20%	4.00%			
42	3.05%	3.80%			
43	2.90%	3.60%			
44	2.75%	3.40%			
45	2.60%	3.20%			
46	2.10%	3.08%			
47	1.60%	2.96%			
48	1.10%	2.84%			
49	0.66%	2.72%			

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Table 10

Disability Rates — Accuride Plan Participants

Age	Rate	Age	Rate
26	0.01%	56	0.73%
27	0.01%	57	0.78%
28	0.02%	58	0.84%
29	0.02%	59	1.60%
30	0.03%	60	1.60%
31	0.03%	61+	0.00%
32	0.03%		
33	0.04%		
34	0.04%		
35	0.04%		
36	0.04%		
37	0.05%		
38	0.05%		
39	0.06%		
40	0.06%		
41	0.07%		
42	0.08%		
43	0.09%		
44	0.10%		
45	0.11%		
46	0.13%		
47	0.16%		
48	0.18%		
49	0.21%		
50	0.23%		
51	0.29%		
52	0.34%		
53	0.40%		
54	0.45%		
55	0.51%		

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Table 11

Disability Rates — Erie Plan Participants

Age	Male	Female	Age	Male	Female
20	0.28%	0.42%	50	0.57%	0.86%
21	0.28%	0.42%	51	0.63%	0.96%
22	0.28%	0.42%	52	0.69%	1.06%
23	0.28%	0.42%	53	0.75%	1.17%
24	0.28%	0.42%	54	0.81%	1.27%
25	0.28%	0.42%	55	0.87%	1.37%
26	0.28%	0.42%	56	0.97%	1.50%
27	0.28%	0.42%	57	1.07%	1.64%
28	0.28%	0.42%	58	1.16%	1.77%
29	0.28%	0.42%	59	1.26%	1.91%
30	0.28%	0.42%	60	1.36%	2.04%
31	0.28%	0.42%	61	1.09%	1.63%
32	0.28%	0.42%	62	0.82%	1.22%
33	0.29%	0.43%	63	0.54%	0.82%
34	0.29%	0.43%	64	0.27%	0.41%
35	0.29%	0.43%	65+	0.00%	0.00%
36	0.30%	0.44%			
37	0.30%	0.45%			
38	0.31%	0.46%			
39	0.31%	0.47%			
40	0.32%	0.48%			
41	0.34%	0.51%			
42	0.35%	0.53%			
43	0.37%	0.56%			
44	0.38%	0.58%			
45	0.40%	0.61%			
46	0.43%	0.66%			
47	0.47%	0.71%			
48	0.50%	0.76%			
49	0.54%	0.81%			

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Table 12

Disability Rates — TTII Salaried Plan and TTII Bargaining Plan Participants

Age	Male	Female	Age	Male	Female
15	0.04%	0.04%	45	0.22%	0.34%
16	0.04%	0.04%	46	0.25%	0.37%
17	0.04%	0.04%	47	0.29%	0.41%
18	0.04%	0.04%	48	0.34%	0.46%
19	0.04%	0.04%	49	0.40%	0.51%
20	0.04%	0.04%	50	0.46%	0.56%
21	0.04%	0.04%	51	0.55%	0.62%
22	0.04%	0.04%	52	0.65%	0.68%
23	0.04%	0.04%	53	0.75%	0.75%
24	0.04%	0.04%	54	0.85%	0.82%
25	0.04%	0.04%	55	0.96%	0.89%
26	0.04%	0.05%	56	1.07%	0.96%
27	0.04%	0.05%	57	1.20%	1.04%
28	0.04%	0.05%	58	1.33%	1.12%
29	0.04%	0.05%	59	1.47%	1.19%
30	0.04%	0.06%	60	1.61%	1.27%
31	0.04%	0.06%	61	1.77%	1.34%
32	0.04%	0.07%	62	1.94%	1.41%
33	0.04%	0.08%	63	2.11%	1.47%
34	0.05%	0.09%	64	2.29%	1.52%
35	0.05%	0.10%	65+	0.00%	0.00%
36	0.06%	0.11%			
37	0.07%	0.13%			
38	0.08%	0.14%			
39	0.09%	0.16%			
40	0.11%	0.18%			
41	0.12%	0.21%			
42	0.14%	0.24%			
43	0.17%	0.27%			
44	0.19%	0.30%			

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Table 13

Disability Rates — Rockford Plan Participants

Age	Rate	Age	Rate
20	0.1050%	50	0.7285%
21	0.1050%	51	0.8034%
22	0.1050%	52	0.8783%
23	0.1050%	53	0.9532%
24	0.1050%	54	1.0281%
25	0.1050%	55	1.1030%
26	0.1050%	56	1.1770%
27	0.1050%	57	1.2222%
28	0.1050%	58	1.3700%
29	0.1050%	59	2.0000%
30	0.1050%	60	2.1000%
31	0.1140%	61	2.5000%
32	0.1230%	62	2.6000%
33	0.1320%	63	2.7000%
34	0.1410%	64	3.0000%
35	0.1500%	65	3.0000%
36	0.1740%	66+	0.0000%
37	0.1908%		
38	0.1908%		
39	0.2112%		
40	0.2316%		
41	0.2520%		
42	0.2724%		
43	0.2928%		
44	0.3132%		
45	0.3540%		
46	0.4289%		
47	0.5038%		
48	0.5787%		
49	0.6536%		

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

PLAN SPONSOR: ACCURIDE CORPORATION

PLAN SPONSOR EIN: 61-1109077

PLAN NUMBER: 005

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

September 30, 2024

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(e) Transaction Expense	(f) Cost of Asset	(g) Current Value of Asset on Transaction Date	(h) Net Gain
<u>Single transactions in excess of five percent of Plan assets</u>							
Bank of New York Mellon	Aon US Long Government Index	\$ 4,500,000	N/A	\$ 0	\$ 0	\$ 4,500,000	\$ 0
Bank of New York Mellon	Aon US Intermediate Government	3,300,000	N/A	0	0	3,300,000	0
Bank of New York Mellon	Aon Large Cap Equity Index	N/A	4,000,000	0	2,489,178	4,000,000	1,510,822
Bank of New York Mellon	20+ Year US Treasury Strips	4,200,000	N/A	0	0	4,200,000	0
<u>Series of transactions in excess of five percent of Plan assets</u>							
Bank of New York Mellon	Cash Reserve	2,500,390	N/A	0	0	2,500,390	0
Bank of New York Mellon	Cash Reserve	N/A	2,500,390	0	2,500,390	2,500,390	0
Bank of New York Mellon	EB Temp Inv Fd Var Rt 12/31/49 Fee Class 15	8,280,693	N/A	0	0	8,280,693	0
Bank of New York Mellon	EB Temp Inv Fd Var Rt 12/31/49 Fee Class 15	N/A	8,802,544	0	8,802,544	8,802,544	0

See independent auditor's report.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

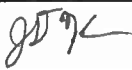
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Accuride Consolidated Employee Pension Plan	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Accuride Corporation	D Employer Identification Number (EIN) 61-1109077
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 10 Day 01 Year 2023	
2 Assets:	
a Market value.....	2a 62,920,403
b Actuarial value.....	2b 69,212,443
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants 982 (2) Vested Funding Target 50,297,647 (3) Total Funding Target 50,297,647
b For terminated vested participants.....	855 19,013,564 19,013,564
c For active participants.....	146 7,962,776 9,677,799
d Total.....	1,983 77,273,987 78,989,010
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate.....	5 5.64%
6 Target normal cost	
a Present value of current plan year accruals.....	6a 185,338
b Expected plan-related expenses.....	6b 921,724
c Target normal cost.....	6c 1,107,062

Statement by Enrolled Actuary

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

SIGN HERE	Justin D. Kear 	06/26/2025
	Signature of actuary	Date
JUSTIN D. KEAR	Type or print name of actuary	2307884
Aon Consulting, Inc.	Firm name	Most recent enrollment number
700 District Avenue		617-482-3100
Burlington MA 01803	Address of the firm	Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2023
v. 230728

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>3.08</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		8,280
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.19</u> %.....		430
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance.....		8,710
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	87.62 %
15 Adjusted funding target attainment percentage	15	87.62 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	85.81 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/15/2024	20,000	0			
07/15/2024	472,000	0			
10/15/2024	493,000	0			
01/15/2025	546,000	0			
04/15/2025	344,104	0			
06/13/2025	395,000	0			
Totals ►			18(b)	2,270,104	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	2,084,488

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: % ☒ N/A, full yield curve used
b Applicable month (enter code).....			21b
22 Weighted average retirement age			22 61
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute		
Part VI Miscellaneous Items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No			
26 Demographic and benefit information			
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... ☒ Yes ☐ No			
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment			27
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years			
28 Unpaid minimum required contributions for all prior years.....			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)			29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)			30 0
Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....			31a 1,107,062
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	9,776,567	976,385	
	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....			34 2,083,447
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)			36 2,083,447
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 2,084,488
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 1,041
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances			38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years.....			40 0
Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)			
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021			

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2023

Date	Amount	Days to Discount to 10/1/2023 at 5.64%	Days to Discount to 10/1/2023 at 10.64%	Interest Adjusted Contribution
January 15, 2024	\$ 20,000	106	0	\$ 19,685
July 15, 2024	448,776	106	182	420,042
July 15, 2024	23,224	197	91	21,988
October 15, 2024	445,552	197	183	411,256
October 15, 2024	47,448	288	92	44,302
January 15, 2025	421,328	288	184	383,495
January 15, 2025	124,672	380	92	114,804
April 15, 2025	344,104	380	182	309,066
June 13, 2025	<u>395,000</u>	621	0	<u>359,850</u>
Total Contribution	\$ 2,270,104			\$ 2,084,488

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

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

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

Legacy Accuride Plan Participants				Legacy Erie Plan Participants			Legacy Rockford Plan Participants		
Retirement Age	Retirement Rate	Weighting	Result	Retirement Rate	Weighting	Result	Retirement Rate	Weighting	Result
50	0.0%	0.0000	0.00	0.0%	0.0000	0.00	1.6%	0.0160	0.80
51	0.0%	0.0000	0.00	0.0%	0.0000	0.00	1.6%	0.0157	0.80
52	0.0%	0.0000	0.00	0.0%	0.0000	0.00	2.4%	0.0232	1.21
53	0.0%	0.0000	0.00	0.0%	0.0000	0.00	2.8%	0.0265	1.40
54	0.0%	0.0000	0.00	0.0%	0.0000	0.00	4.4%	0.0404	2.18
55	0.0%	0.0000	0.00	10.0%	0.1000	5.50	8.7%	0.0764	4.20
56	0.0%	0.0000	0.00	5.0%	0.0450	2.52	11.8%	0.0946	5.30
57	0.0%	0.0000	0.00	5.0%	0.0428	2.44	13.5%	0.0955	5.44
58	0.0%	0.0000	0.00	5.0%	0.0406	2.36	15.7%	0.0960	5.57
59	5.0%	0.0500	2.95	5.0%	0.0386	2.28	16.8%	0.0866	5.11
60	5.0%	0.0475	2.85	20.0%	0.1466	8.80	20.9%	0.0897	5.38
61	10.0%	0.0903	5.51	20.0%	0.1173	7.15	21.5%	0.0730	4.45
62	10.0%	0.0812	5.04	30.0%	0.1407	8.73	44.2%	0.1177	7.30
63	10.0%	0.0731	4.61	30.0%	0.0985	6.21	45.0%	0.0669	4.21
64	10.0%	0.0658	4.21	30.0%	0.0690	4.41	45.6%	0.0373	2.39
65	50.0%	0.2961	19.24	100.0%	0.1609	10.46	100.0%	0.0445	2.89
66	50.0%	0.1480	9.77	0.0%	0.0000	0.00	0.0%	0.0000	0.00
67	100.0%	0.1480	9.92	0.0%	0.0000	0.00	0.0%	0.0000	0.00
Weighted Retirement Age			64.09				60.85	58.64	

Legacy TTII Salaried Plan Participants				Legacy TTII Bargaining Plan Participants		
Retirement Age	Retirement Rate	Weighting	Result	Retirement Rate	Weighting	Result
54	0.0%	0.0000	0.00	2.3%	0.0230	1.24
55	2.3%	0.0230	1.27	2.3%	0.0225	1.24
56	2.3%	0.0225	1.26	3.0%	0.0286	1.60
57	3.1%	0.0296	1.69	3.0%	0.0278	1.58
58	11.6%	0.1073	6.22	3.0%	0.0269	1.56
59	4.3%	0.0352	2.07	4.0%	0.0348	2.06
60	18.5%	0.1448	8.69	10.0%	0.0836	5.02
61	10.0%	0.0638	3.89	10.0%	0.0753	4.59
62	100.0%	0.5740	35.59	70.0%	0.4742	29.40
63	100.0%	0.0000	0.00	20.0%	0.0406	2.56
64	100.0%	0.0000	0.00	20.0%	0.0325	2.08
65	100.0%	0.0000	0.00	100.0%	0.1301	8.45
Weighted Retirement Age			60.67	61.39		

Legacy Plan	Number of Active Participants	Weighted Retirement Age	Weighting	Result
Legacy Accuride Plan Participants	35	64.09	0.2397	15.36
Legacy Erie Plan Participants	39	60.85	0.2671	16.25
Legacy Rockford Plan Participants	55	58.64	0.3767	22.09
Legacy TTII Salaried Plan Participants	13	60.67	0.0890	5.40
Legacy TTII Bargaining Plan Participants	4	61.39	0.0274	1.68
Total	146			
Composite Weighted Retirement Age				60.79

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
EIN: 61-1109077 PN: 005

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

For ERISA Requirements

Interest Rates for Minimum Funding Purposes

Based on the full yield curve with no lookback (as of September 2023 and to which the interest rate stabilization corridor does not apply), with sample rates as follows:

Duration 0.5 – 5.85%
Duration 5.5 – 5.38%
Duration 10.5 – 5.68%
Duration 15.5 – 5.77%
Duration 20.5 – 5.70%
Duration 25.5 – 5.63%
Duration 30.5 – 5.59%

Cash Balance Interest Crediting Rate

5.00%

Cash Balance Annuity Conversion Rate

N/A

Optional Payment Form Election Percentage

100% lump sum for Legacy Accuride Plan participants

100% normal form of payment (life annuity) for all other participants

Optional Payment Form Conversion Interest Rate

N/A for cash balance accounts; same as minimum funding interest rates for lump sums.

N/A for all other participants

Optional Payment Form Conversion Mortality

N/A for cash balance accounts; current IRC section 417(e) table for other lump sums

N/A for all other participants

Retirement Age

Active Participants

See Table 1 for Accuride Plan participants
See Table 2 for Erie Plan participants
See Table 3 for TTII Salaried Plan participants
See Table 4 for TTII Bargaining Plan participants
See Table 5 for Rockford Plan participants

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
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Terminated Vested Participants

Age 60 with ten or more years of service for Erie Plan participants
Age 62 for TTII Salaried Plan and TTII Bargaining Plan participants
Age 65 for all other participants

Mortality Rates

Healthy and Disabled

2023 generational mortality table for annuitants and non-annuitants.

Withdrawal Rates

See Table 6 for Accuride Plan participants
See Table 7 for Erie Plan participants
See Table 8 for TTII Salaried Plan and TTII Bargaining Plan participants
See Table 9 for Rockford Plan participants

Disability Rates

See Table 10 for Accuride Plan participants
See Table 11 for Erie Plan participants
See Table 12 for TTII Salaried Plan and TTII Bargaining Plan participants
See Table 13 for Rockford Plan participants

Decrement Timing

Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)

Surviving Spouse Benefit

It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.

Benefit Limit

Projected benefits are limited by the current IRC section 415 maximum benefit of \$265,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
EIN: 61-1109077 PN: 005

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2021 Plan Year	5.20%
2022 Plan Year	6.30%
2023 Plan Year	6.50%

Trust Expenses Included in Target Normal Cost

Net administrative trust expenses anticipated to be paid from trust. \$400,000 for the 2023 plan year plus anticipated PBGC premiums paid from the trust less reimbursements.

Actuarial Method

Standard unit credit cost method

Valuation Date

October 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
EIN: 61-1109077 PN: 005

Actuarial Assumptions and Methods

Table 1

Retirement Rates — Accuride Plan Participants

Age	Rate
59	5.00%
60	5.00%
61	10.00%
62	10.00%
63	10.00%
64	10.00%
65	50.00%
66	50.00%
67+	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
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Table 2

Retirement Rates — Erie Plan Participants

Age	Rate
55	10.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	20.00%
61	20.00%
62	30.00%
63	30.00%
64	30.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Table 3

Retirement Rates — TTI Salaried Plan Participants

Age	Years of Service	
	0 – 29	30+
54	0.00%	0.00%
55	0.00%	3.00%
56	0.00%	3.00%
57	0.00%	4.00%
58	0.00%	15.00%
59	0.00%	5.00%
60	10.00%	20.00%
61	10.00%	10.00%
62	70.00%	100.00%
63	20.00%	100.00%
64	20.00%	100.00%
65	100.00%	100.00%
66+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Table 4

Retirement Rates — TTII Bargaining Plan Participants

Age	Years of Service	
	0 – 29	30+
54	0.00%	3.00%
55	0.00%	3.00%
56	0.00%	4.00%
57	0.00%	4.00%
58	0.00%	4.00%
59	0.00%	4.00%
60	10.00%	10.00%
61	10.00%	10.00%
62	70.00%	70.00%
63	20.00%	20.00%
64	20.00%	20.00%
65	100.00%	100.00%
66+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Table 5

Retirement Rates — Rockford Plan Participants

Age	Years of Service	
	0 – 29	30+
49	0.00%	0.00%
50	0.00%	20.00%
51	0.00%	20.00%
52	0.00%	20.00%
53	0.00%	20.00%
54	0.00%	20.00%
55	2.00%	30.00%
56	2.00%	30.00%
57	2.00%	30.00%
58	2.00%	30.00%
59	2.00%	30.00%
60	2.00%	33.00%
61	2.00%	33.00%
62	30.00%	50.00%
63	30.00%	50.00%
64	30.00%	50.00%
65	100.00%	100.00%
66+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
 EIN: 61-1109077 PN: 005

Table 6 — Page 1 of 2

Withdrawal Rates — Accuride Plan Participants

Age	Years of Service			
	0	1	2	3+
20	12.70%	11.90%	11.00%	5.71%
21	12.70%	11.90%	11.00%	5.62%
22	12.70%	11.90%	11.00%	5.53%
23	12.70%	11.90%	11.00%	5.45%
24	12.70%	11.90%	11.00%	5.36%
25	12.70%	11.90%	11.00%	5.27%
26	12.70%	11.90%	11.00%	5.18%
27	12.70%	11.90%	11.00%	5.09%
28	12.70%	11.90%	11.00%	5.01%
29	12.70%	11.90%	11.00%	4.92%
30	12.70%	11.90%	11.00%	4.83%
31	12.70%	11.90%	11.00%	4.76%
32	12.70%	11.90%	11.00%	4.69%
33	12.70%	11.90%	11.00%	4.61%
34	12.70%	11.90%	11.00%	4.54%
35	12.70%	11.90%	11.00%	4.47%
36	12.70%	11.90%	11.00%	4.34%
37	12.70%	11.90%	11.00%	4.22%
38	12.70%	11.90%	11.00%	4.09%
39	12.70%	11.90%	11.00%	3.97%
40	12.70%	11.90%	11.00%	3.84%
41	12.70%	11.90%	11.00%	3.71%
42	12.70%	11.90%	11.00%	3.59%
43	12.70%	11.90%	11.00%	3.46%
44	12.70%	11.90%	11.00%	3.34%
45	12.70%	11.90%	11.00%	3.21%
46	12.70%	11.90%	11.00%	2.87%
47	12.70%	11.90%	11.00%	2.53%
48	12.70%	11.90%	11.00%	2.20%
49	12.70%	11.90%	11.00%	1.86%

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
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Withdrawal Rates — Accuride Plan Participants

Age	Years of Service			
	0	1	2	3+
50	12.70%	11.90%	11.00%	1.52%
51	12.70%	11.90%	11.00%	1.28%
52	12.70%	11.90%	11.00%	1.04%
53	12.70%	11.90%	11.00%	0.81%
54	12.70%	11.90%	11.00%	0.57%
55	12.70%	11.90%	11.00%	0.33%
56	12.70%	11.90%	11.00%	0.33%
57	12.70%	11.90%	11.00%	0.33%
58	12.70%	11.90%	11.00%	0.33%
59	12.70%	11.90%	11.00%	0.33%
60	12.70%	11.90%	11.00%	0.33%
61	12.70%	11.90%	11.00%	0.33%
62	12.70%	11.90%	11.00%	0.33%
63	12.70%	11.90%	11.00%	0.33%
64	12.70%	11.90%	11.00%	0.33%
65+	0.00%	0.00%	0.00%	0.00%

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Table 7

Withdrawal Rates — Erie Plan Participants

Age	Male	Female	Age	Male	Female
20	9.80%	14.40%	50	0.20%	0.30%
21	8.80%	13.10%	51	0.20%	0.20%
22	7.80%	11.70%	52	0.10%	0.20%
23	6.90%	10.40%	53	0.10%	0.10%
24	5.90%	9.00%	54	0.10%	0.10%
25	4.90%	7.70%	55	0.10%	0.10%
26	4.70%	7.10%	56	0.10%	0.10%
27	4.40%	6.40%	57	0.10%	0.10%
28	4.20%	5.80%	58	0.10%	0.10%
29	3.90%	5.10%	59	0.10%	0.10%
30	3.70%	4.50%	60	0.10%	0.10%
31	3.50%	4.30%	61	0.10%	0.10%
32	3.20%	4.10%	62	0.10%	0.10%
33	3.00%	3.80%	63	0.10%	0.10%
34	2.70%	3.60%	64	0.10%	0.10%
35	2.50%	3.40%	65+	0.00%	0.00%
36	2.20%	3.20%			
37	2.00%	3.00%			
38	1.70%	2.70%			
39	1.50%	2.50%			
40	1.20%	2.30%			
41	1.10%	2.10%			
42	1.00%	1.90%			
43	0.90%	1.70%			
44	0.80%	1.50%			
45	0.70%	1.30%			
46	0.60%	1.10%			
47	0.50%	0.90%			
48	0.40%	0.70%			
49	0.30%	0.50%			

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Table 8

Withdrawal Rates — TTII Salaried Plan and TTII Bargaining Plan Participants

Age	Male	Female	Age	Male	Female
15	24.70%	31.60%	45	1.30%	2.80%
16	22.70%	29.60%	46	1.20%	2.50%
17	20.70%	27.60%	47	1.10%	2.30%
18	18.70%	25.60%	48	1.00%	2.10%
19	16.70%	23.60%	49	0.80%	1.80%
20	14.70%	21.60%	50	0.70%	1.40%
21	12.70%	19.60%	51	0.50%	1.00%
22	10.70%	17.60%	52	0.30%	0.70%
23	9.60%	15.60%	53	0.20%	0.40%
24	8.50%	13.60%	54	0.10%	0.10%
25	7.40%	11.60%	55	0.00%	0.00%
26	6.30%	9.60%	56	0.00%	0.00%
27	5.20%	7.60%	57	0.00%	0.00%
28	4.90%	7.30%	58	0.00%	0.00%
29	4.60%	7.00%	59	0.00%	0.00%
30	4.30%	6.70%	60	0.00%	0.00%
31	4.00%	6.40%	61	0.00%	0.00%
32	3.70%	6.00%	62	0.00%	0.00%
33	3.50%	5.70%	63	0.00%	0.00%
34	3.30%	5.40%	64	0.00%	0.00%
35	3.10%	5.10%	65	0.00%	0.00%
36	2.90%	4.80%	66	0.00%	0.00%
37	2.70%	4.50%	67	0.00%	0.00%
38	2.40%	4.30%	68	0.00%	0.00%
39	2.20%	4.10%	69	0.00%	0.00%
40	2.00%	3.90%	70	0.00%	0.00%
41	1.80%	3.70%	71	0.00%	0.00%
42	1.70%	3.40%	72	0.00%	0.00%
43	1.60%	3.20%	73	0.00%	0.00%
44	1.50%	3.00%	74	0.00%	0.00%

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Table 9

Withdrawal Rates — Rockford Plan Participants

Age	Male	Female	Age	Male	Female
20	8.00%	0.00%	50	0.00%	2.60%
21	7.60%	0.00%	51	0.00%	2.10%
22	7.35%	0.00%	52	0.00%	1.60%
23	7.10%	0.00%	53	0.00%	1.10%
24	6.85%	0.00%	54	0.00%	0.60%
25	6.60%	8.60%	55+	0.00%	0.00%
26	6.35%	8.30%			
27	6.10%	7.96%			
28	5.85%	7.62%			
29	5.60%	7.28%			
30	5.35%	6.94%			
31	5.10%	6.60%			
32	4.85%	6.26%			
33	4.60%	5.96%			
34	4.35%	5.62%			
35	4.10%	5.20%			
36	3.95%	5.00%			
37	3.80%	4.80%			
38	3.65%	4.60%			
39	3.50%	4.40%			
40	3.35%	4.20%			
41	3.20%	4.00%			
42	3.05%	3.80%			
43	2.90%	3.60%			
44	2.75%	3.40%			
45	2.60%	3.20%			
46	2.10%	3.08%			
47	1.60%	2.96%			
48	1.10%	2.84%			
49	0.66%	2.72%			

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Table 10

Disability Rates — Accuride Plan Participants

Age	Rate	Age	Rate
26	0.01%	56	0.73%
27	0.01%	57	0.78%
28	0.02%	58	0.84%
29	0.02%	59	1.60%
30	0.03%	60	1.60%
31	0.03%	61+	0.00%
32	0.03%		
33	0.04%		
34	0.04%		
35	0.04%		
36	0.04%		
37	0.05%		
38	0.05%		
39	0.06%		
40	0.06%		
41	0.07%		
42	0.08%		
43	0.09%		
44	0.10%		
45	0.11%		
46	0.13%		
47	0.16%		
48	0.18%		
49	0.21%		
50	0.23%		
51	0.29%		
52	0.34%		
53	0.40%		
54	0.45%		
55	0.51%		

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Table 11

Disability Rates — Erie Plan Participants

Age	Male	Female	Age	Male	Female
20	0.28%	0.42%	50	0.57%	0.86%
21	0.28%	0.42%	51	0.63%	0.96%
22	0.28%	0.42%	52	0.69%	1.06%
23	0.28%	0.42%	53	0.75%	1.17%
24	0.28%	0.42%	54	0.81%	1.27%
25	0.28%	0.42%	55	0.87%	1.37%
26	0.28%	0.42%	56	0.97%	1.50%
27	0.28%	0.42%	57	1.07%	1.64%
28	0.28%	0.42%	58	1.16%	1.77%
29	0.28%	0.42%	59	1.26%	1.91%
30	0.28%	0.42%	60	1.36%	2.04%
31	0.28%	0.42%	61	1.09%	1.63%
32	0.28%	0.42%	62	0.82%	1.22%
33	0.29%	0.43%	63	0.54%	0.82%
34	0.29%	0.43%	64	0.27%	0.41%
35	0.29%	0.43%	65+	0.00%	0.00%
36	0.30%	0.44%			
37	0.30%	0.45%			
38	0.31%	0.46%			
39	0.31%	0.47%			
40	0.32%	0.48%			
41	0.34%	0.51%			
42	0.35%	0.53%			
43	0.37%	0.56%			
44	0.38%	0.58%			
45	0.40%	0.61%			
46	0.43%	0.66%			
47	0.47%	0.71%			
48	0.50%	0.76%			
49	0.54%	0.81%			

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Table 12

Disability Rates — TTII Salaried Plan and TTII Bargaining Plan Participants

Age	Male	Female	Age	Male	Female
15	0.04%	0.04%	45	0.22%	0.34%
16	0.04%	0.04%	46	0.25%	0.37%
17	0.04%	0.04%	47	0.29%	0.41%
18	0.04%	0.04%	48	0.34%	0.46%
19	0.04%	0.04%	49	0.40%	0.51%
20	0.04%	0.04%	50	0.46%	0.56%
21	0.04%	0.04%	51	0.55%	0.62%
22	0.04%	0.04%	52	0.65%	0.68%
23	0.04%	0.04%	53	0.75%	0.75%
24	0.04%	0.04%	54	0.85%	0.82%
25	0.04%	0.04%	55	0.96%	0.89%
26	0.04%	0.05%	56	1.07%	0.96%
27	0.04%	0.05%	57	1.20%	1.04%
28	0.04%	0.05%	58	1.33%	1.12%
29	0.04%	0.05%	59	1.47%	1.19%
30	0.04%	0.06%	60	1.61%	1.27%
31	0.04%	0.06%	61	1.77%	1.34%
32	0.04%	0.07%	62	1.94%	1.41%
33	0.04%	0.08%	63	2.11%	1.47%
34	0.05%	0.09%	64	2.29%	1.52%
35	0.05%	0.10%	65+	0.00%	0.00%
36	0.06%	0.11%			
37	0.07%	0.13%			
38	0.08%	0.14%			
39	0.09%	0.16%			
40	0.11%	0.18%			
41	0.12%	0.21%			
42	0.14%	0.24%			
43	0.17%	0.27%			
44	0.19%	0.30%			

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Table 13

Disability Rates — Rockford Plan Participants

Age	Rate	Age	Rate
20	0.1050%	50	0.7285%
21	0.1050%	51	0.8034%
22	0.1050%	52	0.8783%
23	0.1050%	53	0.9532%
24	0.1050%	54	1.0281%
25	0.1050%	55	1.1030%
26	0.1050%	56	1.1770%
27	0.1050%	57	1.2222%
28	0.1050%	58	1.3700%
29	0.1050%	59	2.0000%
30	0.1050%	60	2.1000%
31	0.1140%	61	2.5000%
32	0.1230%	62	2.6000%
33	0.1320%	63	2.7000%
34	0.1410%	64	3.0000%
35	0.1500%	65	3.0000%
36	0.1740%	66+	0.0000%
37	0.1908%		
38	0.1908%		
39	0.2112%		
40	0.2316%		
41	0.2520%		
42	0.2724%		
43	0.2928%		
44	0.3132%		
45	0.3540%		
46	0.4289%		
47	0.5038%		
48	0.5787%		
49	0.6536%		

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Schedule SB, Part V—Summary of Plan Provisions

Accuride Retirement Plan (“Accuride Plan”)

Effective Date	January 1, 1998; as amended and restated effective January 1, 2016.
Eligibility	Salaried employees who have attained age 21 with one year of service. The plan was frozen to new entrants for new hires after December 31, 2005.
Definitions	
Plan Compensation	W-2 earnings, plus amounts deferred under Code sections 125, 132, and 401(K); overtime earnings are limited to a maximum of 10% of base earnings.
Pension Benefit	Life annuity that is actuarially equivalent to the participant's Cash Balance Account.
Actuarial Equivalence	The mortality assumption used in determining actuarial equivalence is the mortality table prescribed by the Secretary of the Treasury in accordance with Code section 417(e)(3). The interest assumption used in determining actuarial equivalence is 7.00% for those who became participants of the plan on or before December 31, 1999, and for all others, the rate of interest prescribed by Section 417(e)(3) of the Code for November of the preceding plan year.
Cash Balance Account	Sum of earnings credits, interest credits, and the initial account balance received by the participant.
Earnings Credits	Annual allocation (as a percentage of plan compensation) depending on the participant's age at the end of the year:

Age	Allocation
20 – 39	3%
40 – 44	4%
45 – 49	5%
50 – 54	6%
55 – 59	8%
60+	10%

Participants whose compensation exceeds the Social Security taxable wage base receive an additional earnings credit equal to 2% of plan compensation in excess of that year's Social Security wage base.

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Those employees who were participants in the plan on January 21, 1998, and as of this date had attained normal retirement age, had attained age 55 with 10 years of service, or had attained 25 years of service (regardless of age), receive an additional earnings credit depending on the participant's age at the end of the year:

Age	Allocation
45 – 59	3.5%
60+	1.5%

Effective January 1, 2009, earnings credit will no longer be added to Cash Balance Accounts.

Interest Credits

At the end of each year, interest is credited to each Cash Balance Account at the greater of:

- The average yield for the preceding July, August, and September on 30-year Treasury Constant Maturities; or
- The average discount rate for the preceding July, August, and September on three-month U.S. Treasury bills plus 1.75%.
- The interest rate on 30-year Treasury securities for the preceding November, as specified by the Commissioner of the Internal Revenue Service in accordance with regulations issued pursuant to Section 417(e) of the Code.

Limited to the third segment rate determined under IRC sections 430(h)(2)(C)(iii) and 430(h)(2)(C)(iv) for the preceding November.

Retirement, Termination, Disability, or Death

Eligibility

Three years of service.

Benefit

Cash Balance Account or Pension Benefit.

Optional Forms of Benefit

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

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Accuride Erie Hourly Employee Pension Plan (“Erie Plan”)

Effective Date May 1, 1997; as amended and restated effective January 1, 2016.

Eligibility Employees of the company who are covered by the labor agreement between the company and the Union.

Normal Retirement

Eligibility Age 65 with five years of service.

Benefit For participants hired after August 31, 2003, years and full months of credited service times \$15. As provided in the 2007 Memorandum of Settlement between the company and the Union for the period September 1, 2007 through September 3, 2010, for participants hired before September 1, 2003, years and full months of credited service times the applicable Pension Multiplier from table below:

For Service Rendered	Pension Multiplier (Monthly Benefit Per Year of Service)
Prior to 09/01/2003	\$ 29.00
09/01/2003 – 08/31/2004	\$ 30.00
09/01/2004 – 08/31/2005	\$ 31.00
09/01/2005 – 08/31/2006	\$ 32.00
09/01/2006 – 08/31/2007	\$ 33.00
09/01/2007 – 08/31/2009	\$ 33.50
09/01/2009 and after	\$ 34.00

Credited service for all participants ceased to accrue effective December 31, 2014.

Early Retirement

Eligibility For participants hired before September 1, 2003, age 60 and 10 years of service or 30 years of service.

Benefit Accrued benefit unreduced if deferred until age 62. Benefits payable prior to age 62 is reduced actuarially.

Vested Retirement

Eligibility Five years of service.

Benefit Accrued benefit deferred until age 65. If 10 or more years at termination, accrued benefit payable in accordance with normal or early as applicable.

Disability Retirement

Eligibility Ten years of service upon total and permanent disability.

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Benefit	Greater of (1) accrued benefit unreduced or, (2) \$400 payable to age 62 (age 65 for post-August 31, 2003 hires) and unreduced accrued benefit thereafter.
Surviving Spouse Benefit	
Eligibility	Five years of service.
Benefit	1. Actives: Vested participants are covered by a 50% preretirement spouse's benefit; reduced actuarially if payable before age 62 (age 65 for post-August 31, 2003 hires). 2. Deferred Vested: Unless otherwise elected, terminated-vested participants are covered by a 50% preretirement spouse's benefit; reduce by age differences and if payable before age 62 (age 65 for post-August 31, 2003 hires).
Normal Form of Benefit	Life annuity.
Optional Form of Benefit	Life annuity; 50%, 66.67%, 75%, and 100% joint and survivor annuity.
Actuarial Equivalence	Reduction for optional form of benefit based on age. Tables are set forth in Table II in the plan document.

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Transportation Technologies Industries, Inc. Pension Plan (“TTII Salaried Plan”)

Effective Date	Nonrepresented Salaried Plan: October 28, 1991. O&T Salaried Plan: October 28, 1991. EMI Salaried Plan: March 1, 1961. EMI Hourly Plan: August 1, 1960. All plans amended and restated effective January 1, 2016.
Eligibility	The plan is frozen to new entrants.
Normal Retirement	
Eligibility	Nonrepresented Salaried Plan: Age 65 and five years of service. O&T Salaried Plan: Age 65 and five years of service. EMI Salaried Plan: Age 65. EMI Hourly Plan: Age 65.
Benefit	Regular monthly benefit plus special payment (if 10 or more years of service).
Regular Monthly Benefit	Maximum of (a), (b), and (c) minus (d):
Nonrepresented Salaried Plan	(a) 1.05 times average monthly earnings times: 1.10% times service up to 30 years plus 1.20% times service after 30 years. (b) (\$21.50 times service) plus (\$1.50 times service in excess of 15 years) plus (\$1.50 times service in excess of 30 years). (c) 1.05 times below: (1.50% of average monthly earnings times service) minus (0.475% of Social Security covered compensation times service (maximum 35 years)). (Covered compensation offset begins at age 62.) (d) Accrued monthly benefit from Bethlehem Steel Corporation Pension Plans for service prior to October 28, 1991.

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Regular Monthly Benefit O&T Salaried Plan

Maximum of (a), (b), and (c) minus (d):

- (a) Average monthly earnings times: 1.20% times service up to 30 years plus 1.30% times service after 30 years.
- (b) (\$30.50 times service) plus (\$1.50 times service in excess of 15 years) plus (\$1.50 times service in excess of 30 years).
- (c) 1.05 times below:

1.50% of average monthly earnings times service minus 45% of Social Security primary insurance amount. (Reduction begins at age 62.)
- (d) Accrued monthly benefit from Bethlehem Steel Corporation Pension Plans for service prior to October 28, 1991.

Regular Monthly Benefit EMI Salaried Plan

The sum of (1) and (2) below:

- (1) 1.00% of final average monthly compensation as of December 31, 1988 times credited service as of December 31, 1960 up to 30 years.
- (2) For employees who transferred from the hourly plan before 1976, the hourly plan benefit rate at the same time of transfer times the excess of (a) total credited past service up to 30 years over (b) credited past service as of December 31, 1960.

Regular Monthly Benefit EMI Hourly Plan

Credited service as of June 27, 2001 up to 40 years times the appropriate pension multiplier below:

For Employment Terminated	Pension Multiplier (Monthly Benefit Per Year of Service)
01/01/1981 – 01/01/1982	\$ 11.00
01/01/1982 – 01/01/1983	\$ 11.50
01/01/1983 – 01/01/1985	\$ 12.00
01/01/1985 – 01/01/1986	\$ 12.50
01/01/1986 – 01/01/1991	\$ 13.00
01/01/1991 – 01/01/1992	\$ 13.50
01/01/1992 – 01/01/1995	\$ 14.50
01/01/1995 – 01/01/1996	\$ 15.00
04/01/1996 – 04/01/1998	\$ 15.50
04/01/1998 – 04/01/1999	\$ 16.00
04/01/1999 – 04/01/2000	\$ 16.50
04/01/2000 and after	\$ 17.00

History of the Plan

As of June 4, 1999, benefit accruals in the O&T Salaried Plan were frozen. Ongoing service with JAC will be used to

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determine vesting and eligibility service but will not count towards credited service. Average monthly earnings are also frozen as of this date.

As of June 4, 1999, benefit accruals for participants in the Nonrepresented Salaried Plan were frozen. Ongoing service with JAC will be used to determine vesting and eligibility service but will not count towards credited service. Average monthly earnings are also frozen as of this date.

Nonrepresented Salaried participants in the corporate group continue to accrue benefits past June 4, 1999 under the plan. However, benefit accruals for these participants were frozen as of December 31, 2000.

As of January 1, 1989, benefit accruals for the participants in the EMI Salaried Plan were frozen.

As of December 31, 2000, the EMI Company Pension Plan and the O&T Salaried Plan was merged into the Nonrepresented Salaried Plan. As of December 31, 2003, the EMI Hourly Employee Pension Plan was merged into the Transportation Technologies Industries, Inc. Pension Plan. The combined plan was amended as the Transportation Technologies Industries, Inc. Pension Plan and is maintained as a frozen plan.

Special Payment

Certain participants of the Nonrepresented Salaried and O&T Salaried Plans may be eligible for a special lump sum benefit in lieu of first three months of retirement benefits.

Early Unreduced Retirement

Eligibility

Nonrepresented Salaried and O&T Salaried Plans: Age 62 and 15 years of service or 30 years of service. Service after June 4, 1999 with JAC will count towards eligibility.

EMI Salaried Plan: Not applicable.

EMI Hourly Plan: 30 years of service.

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Benefit

Regular benefit plus special payment.

Part c of O&T Salaried Plan regular benefit reduced 3.00% for each year prior to age 62; 3.00% reduction ceases at age 62, at which point benefit is recalculated and Social Security reduction applies.

Part c of Nonrepresented Salaried Plan regular benefit reduced 3.00% for each year prior to age 62; reduction ceases at age 62 at which point benefit is recalculated and covered compensation offset applies.

Early Reduced Retirement

Eligibility

Nonrepresented Salaried and O&T Salaried Plans: Age 60 with 15 years of service. Service after 06/04/1999 with JAC will count towards eligibility.

EMI Salaried Plan: Age 60.

EMI Hourly plan: Age 60 with 15 years of service.

Benefit

Reduced regular benefit plus special payment.

Age at Start Pension	Regular Benefit Reduction		
	Nonrepresented	O&T	EMI
60	16.18%	16.18%	36.00%
61	8.55%	8.55%	28.80%
62	0.00%	0.00%	21.60%
63	0.00%	0.00%	14.40%
64	0.00%	0.00%	7.20%
65	0.00%	0.00%	0.00%

Vested Retirement

Eligibility

Five years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit

Nonrepresented Salaried and O&T Salaried Plans: Accrued regular pension payable at age 65. Participants who terminate employment at or over age 40 with at least 15 years of service are eligible to receive regular benefits at age 60 reduced by same reduction factors used for early retirement. All other participants are eligible to receive regular benefits at age 60 reduced by factors as set forth in Table II of the plan document.

EMI Salaried Plan: Benefit determined as for early retirement. Payments may commence between age 60 and age 65.

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EMI Hourly Plan: The amount as determined for normal retirement for employees with less than 15 years of continuous service payable at age 65. For employees with at least 15 years of continuous service, the early retirement benefit may commence between age 60 and age 65 in the amount as determined for early retirement.

Disability Retirement

Eligibility

Nonrepresented Salaried and O&T Salaried Plans:
No disability benefits provided to participants who become disabled after June 4, 1999.

EMI Salaried and Hourly Plans:
15 years of service upon total and permanent disability.

Benefit

The EMI Salaried Plan disability benefits commence six months after disability. The benefit is determined as for normal retirement.

The EMI Hourly Plan disability benefits commence six months after disability, but not less than \$250 before age 65.

Surviving Spouse Benefit

Eligibility

Nonrepresented Salaried and O&T Salaried Plans: Five years of service.

EMI Salaried Plan: After being married for at least one year, after becoming vested, and before receiving any benefits under the plan.

EMI Hourly Plan: While active, after being married for at least one year, and after completing 15 years of continuous service.

Benefit

Nonrepresented Salaried and O&T Salaried Plans:

- For deferred vested participants:
The amount that would have been payable if the employee had retired the day before death and elected a 50% joint and survivor option. Payment to the surviving spouse begins on the earliest date the employee would have been eligible for retirement.

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- For active participants:
The amount as determined for deferred vested participants except that the amount of the benefit will be determined without regard to reduction for early retirement commencement. Notwithstanding the prior sentence, part c of regular benefit will still be reduced as described in Early Unreduced Retirement provisions of plan.

EMI Salaried and Hourly Plans: Payable at the later of the date of death or the date the employee would have attained age 60.

Monthly benefit equal to 50% of the amount that would have been payable if the employee had terminated employment on the date of death (if not already terminated), survived to age 60 (if not already age 60), and then begun to receive a 50% joint and survivor annuity.

Special EMI Hourly Benefit: 50% of the amount that would have been payable if the employee had terminated employment on the date of death, survived to age 65, and then began to receive a life annuity. This benefit is payable until the spouse remarries or dies but for no longer than 60 months.

Unreduced Form of Benefit

Life annuity.

Definitions

Average Monthly Earnings

Nonrepresented Salaried and O&T Salaried Plans: Highest 60 consecutive months of earnings out of last 120 months divided by 60, calculated as of June 4, 1999. Calculation date is December 31, 2000 for Nonrepresented Salaried Plan participants in the corporate section.

For participants in the EMI Salaried Plan: 1/60 of the highest compensation (base salary, exclusive of bonuses) for any five consecutive calendar years out of the last 10 (not necessarily completed) calendar years of employment prior to January 1, 1989.

Earnings

For O&T Salaried Plan participants, participant's pay including Section 401(k) deferrals.

For Nonrepresented Salaried participants, participant's W pay plus Section 401(k) and Section 125 deferrals minus bonus, overtime, expense reimbursements, moving expenses, salary gross up payments, and imputed income.

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Service

For Nonrepresented Salaried participants and O&T Salaried participants, elapsed time measured on years and months since last hiring date. Includes service with Bethlehem Steel Corporation. For active participants with 25 years of service on November 1, 1991, an extra month of service shall be credited for every month of service earned between November 1, 1991 and October 31, 1994.

Credited service is frozen as of June 4, 1999. For Nonrepresented Salaried Plan participants in the corporate section, credited service is frozen as of December 31, 2000.

Credited Past Service

For participants in the EMI Salaried Plan: The sum of (1) and (2) below:

- (1) 1/12 for each completed month of employment in an hourly position after January 1, 1961.
- (2) 1/12 for each completed month of employment in an hourly or salaried position before January 1, 1961.

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Transportation Technologies Industries, Inc. Bargaining Unit Pension Plan (“TTII Bargaining Plan”)

Effective Date	October 28, 1991, as amended and restated effective January 1, 2016.
Eligibility	Age 21 and one year of service.
Normal Retirement	
Eligibility	Age 65 and five years of service.
Benefit	Regular monthly benefit plus special payment (if 10 or more years of service).
Regular Monthly Benefit P&M Hourly Plan	Maximum of (a) and (b) minus (c):
	(a) Average monthly earnings times: 1.20% times service up to 30 years plus 1.30% times service after 30 years (changed from 1.155% times service up to 30 years plus 1.26% times service after 30 years).
	(b) (Monthly minimum pensions times service) plus (\$1.50 times service in excess of 15 years) plus (\$1.50 times service in excess of 30 years). Monthly minimum pensions are:
	01/01/1995: \$24.50
	01/01/1996: \$25.50
	01/01/1997: \$26.50
	02/01/1998: \$30.50
	(c) Accrued monthly benefit from Bethlehem Steel Corporation Pension Plans for service prior to October 28, 1991.
Disposition of Plans to	As of June 4, 1999, benefit accruals were frozen.
Johnstown America Corporation (JAC)	Ongoing service with JAC will be used to determine vesting and eligibility service but will not count towards credited service. Average monthly earnings are also frozen as of this date.
Special Payment	Thirteen (13) or 14 weeks of vacation pay minus vacation taken in retirement year.
Early Unreduced Retirement	
Eligibility	Age 62 and 15 years of service or 30 years of service. Service after June 4, 1999 with JAC will count towards eligibility.
Benefit	Regular benefit plus special payment.

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Early Reduced Retirement

Eligibility Age 60 with 15 years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit Reduced regular benefit plus special payment.

Age at Start Pension	Regular Benefit Reduction
60	16.18%
61	8.55%
62	0%

Vested Retirement

Eligibility Five years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit Accrued regular pension payable at age 65 or payable at age 62 if terminated at or over age 40 with at least 15 years of service.

Special Early Retirement Window for P&M Hourly Plan

Effective February 1, 1998, participants in the P&M

Hourly Plan who have 30 years of service and who retire prior to October 2001 receive a \$400 temporary supplemental retirement payable until age 62. Participants with 30 years of service who retire prior to June 30, 1998 receive an additional \$100 monthly supplement payable until age 62.

This amendment was reflected in the funding results as of January 1, 1999. It was reflected in the SFAS No. 87 calculations in 1998.

Disability Retirement

Eligibility Fifteen years of service upon total and permanent disability.

Benefit Accrued regular pension payable immediately plus a \$400 per month supplement paid until age 62 if not eligible for a public pension.

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Surviving Spouse Benefit

Eligibility	Fifteen years of service.
Benefit	Prior to age 60 Monthly benefit equal to the greater of: (1) \$200 for P&M Hourly. (2) 50% of accrued regular monthly benefit. After age 60 Monthly benefit equal to the greater of: (1) \$150 for P&M Hourly. (2) 50% of accrued regular monthly benefit minus 50% of Social Security widower's monthly benefit.

Prepension Spouse Coverage

Eligibility	Age 55 with 15 years of service or age 60 with 10 years of service. Effective two years after election by participant.
Benefit	50% of accrued benefit reduced for joint and survivor option. Paid in addition to surviving spouse benefit.
Charge	Participant's retirement benefit reduced 0.70% for each year coverage is in effect.

Preretirement Survivor Annuity Coverage

Eligibility	Five years of service. Service after June 4, 1999 with JAC will count towards eligibility.
Benefit	50% of accrued benefit reduced for joint and survivor option. Further reduced by any surviving spouse benefit. No benefit if prepension spouse coverage elected.
Participant Charge	None if coverage declined or if prepension spouse coverage elected, else:

Age	Annual Reduction
Under 35	0.0%
35 to 49	0.1%
50 to 59	0.3%
60 or over	0.5%

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Shutdown/Layoff Retirement Benefit

Eligibility	Age plus service equal to at least 80; or Age 55 with age plus service equal to at least 70; or 20 years of service with age plus service equal to at least 65 (layoff only).
Benefit	Regular pension plus special payment plus a \$400 per month supplement paid until age 62 if not eligible for a public pension. As of June 4, 1999, benefit accruals are frozen and TTII maintains no responsibility for these benefits.
Unreduced Form of Benefit	Life annuity.
Definitions	
Average Monthly Earnings	Highest 60 consecutive months of earnings out of last 120 months divided by 60.
Earnings	Participant's pay including Section 401(k) deferrals less the \$0.95 per hour cost of living adjustment.
Service	Elapsed time measured on years and months since last hiring date. Includes service with Bethlehem Steel Corporation. For active participants with 25 years of service on November 1, 1991, an extra month of service shall be credited for every month of service earned between November 1, 1991 and October 31, 1994. Credited service is frozen as of June 4, 1999.

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Gunite Corporation Rockford (UAW) Hourly-Rated Employees Pension Plan (“Rockford Plan”)

Effective Date	September 4, 1987; as amended and restated effective January 1, 2016.
Eligibility	All hourly employees of the company who are covered by the Gunite-Rockford Collective Bargaining Agreement and were hired prior to May 1, 2005, are eligible to participate in the plan.
Normal Retirement	
Eligibility	Age 65 and five years of service.
Benefit	See Table A.
Early Retirement	
Eligibility	Age 60 and 10 years of service; age 55 with 85 age/service points; or 30 years of service.
Benefit	Normal retirement benefit accrued to the date of retirement payable for life plus, effective May 1, 2001, \$3.00 per month per year of credited service payable from age 62, all reduced by applying the following percentages:

Percentage Age When Benefit Commences	of Normal Retirement Benefit	Percentage Age When Benefit Commences	of Normal Retirement Benefit
47	30.4%	55	57.9%
48	32.8%	56	63.5%
49	35.4%	57	69.4%
50	38.3%	58	75.2%
51	41.5%	59	80.8%
52	45.0%	60	86.7%
53	48.9%	61	93.3%
54	53.2%	62 or over	100.0%

If a participant (i) with 30 years of credited service or (ii) whose combined age and years of credited service total 85 or more, retires with benefits payable commencing on or after May 1, 1980, the benefit reduction will be restored at age 62.

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Vested Retirement

Eligibility

Five years of service.

Benefit

Accrued normal retirement benefit payable at age 65 or payable at earlier ages based on the following reductions:

Age When Benefit Commences	Percentage of Normal Retirement Benefit
55	42.8%
56	46.8%
57	51.2%
58	55.5%
59	59.6%
60	64.0%
61	71.2%
62	78.4%
63	85.6%
64	92.8%
65	100.0%

30-Year Early Retirement Supplement

Eligibility

Thirty (30) years of service (but less than 35 years of service).

Benefit

See Table B.

35-Year Early Retirement Supplement

Eligibility

Thirty-five (35) years of service, effective March 1, 2001.

Benefit

Temporary supplement to increase total monthly benefit to \$2,000 payable to age 62.

Interim Supplement

Eligibility

Age 55 (but not yet 30 years of service).

Benefit

Interim supplement payable to age 62 in the amount indicated below:

Retirement Age	Monthly Supplement Per Year of Service With Benefits Commencing	
	05/01/1987	05/01/1988 and After
55	\$ 6.15	\$ 6.55
56	\$ 7.25	\$ 7.70
57	\$ 8.80	\$ 9.25
58	\$ 10.30	\$ 10.80
59	\$ 11.50	\$ 12.25
60 – 61	\$ 13.30	\$ 14.25

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Disability Retirement

Eligibility	Ten years of service upon total and permanent disability.
Benefit	Accrued normal retirement benefit payable immediately plus a temporary benefit payable until age 62 of \$18 per month times years of service (maximum 30).

Surviving Spouse Benefit

Eligibility	Five years of service.
Benefit	60% of accrued benefit reduced for joint and survivor option, as follows: 95%, plus ½% for each year in excess of five that the spouse is older (maximum 100%) or minus ½% for each year in excess of five that the spouse is younger.

Unreduced Form of Benefit

Life annuity.

Kelsey-Hayes Benefit

Benefits accrued under the prior Kelsey-Hayes plan up to the acquisition date (September 4, 1987) are the liability of the Kelsey-Hayes pension plan.

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Table A

Basic Benefit Rates for Calculation of Normal Retirement Benefit

If a participant retires on his normal retirement date or a deferred retirement date, he will be entitled to a monthly retirement income for life in an amount equal to the participant's basic benefit rate (as of his annuity commencement date) multiplied by his credited service (as of his retirement date) as determined in accordance with the table below:

Participant's Annuity Commencement Date	Basic Benefit Rate to be Multiplied by the Participant's Years of Credited Service for Months Commencing								
	05/01/1987 – 04/30/1988	05/01/1988 – 06/30/1994	07/01/1999 – 04/30/1995	05/01/1995 – 04/30/1996	05/01/1996 – 04/30/1997	05/01/1997 – 05/31/1998	06/01/1998 – 04/30/2005	05/01/2005 – 11/30/2006	12/1/2006 – and After
05/01/1987 – 04/30/1988	\$19.90	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40
05/01/1988 – 06/30/1994		\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
07/01/1994 – 04/30/1995			\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
05/01/1995 – 04/30/1996				\$20.50	\$20.50	\$23.50	\$23.50	\$23.50	\$23.50
05/01/1996 – 04/30/1997					\$20.50	\$23.50	\$23.50	\$23.50	\$23.50
05/01/1997 – 05/31/1998						\$23.50	\$23.50	\$23.50	\$23.50
06/01/1998 and after							\$26.50	\$27.00	\$27.50

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Table B

Temporary supplement to increase the total monthly benefit to the amount indicated in the following table:

Total Monthly Benefit Paid to Age 62 and One Month Including Supplement

Benefit Commencement Date	05/01/1987	05/01/1988	07/01/1994	05/01/1995	05/01/1996	05/01/1997	06/01/1998	05/01/2001	05/01/2004
05/01/1987 – 04/30/1988	\$1,050	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080
05/01/1988 – 06/30/1994		\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
07/01/1994 – 04/30/1995			\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
05/01/1995 – 04/30/1996				\$1,100	\$1,100	\$1,400	\$1,400	\$1,400	\$1,400
05/01/1996 – 04/30/1997					\$1,100	\$1,400	\$1,400	\$1,400	\$1,400
05/01/1997 – 05/31/1998						\$1,400	\$1,400	\$1,400	\$1,400
06/01/1998 – 04/30/2001							\$1,700	\$1,700	\$1,700
05/01/2001 – 04/30/2004								\$1,800	\$1,800
05/01/2004 and after									\$1,900

A portion of the early retirement supplement remains the liability of the prior plan of Kelsey-Hayes. That portion is the supplement (computed based upon the rates in effect on September 3, 1987) times years of service at September 4, 1987 (subject to a maximum of 30) divided by 30.

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Gunite Corporation Hourly-Rate Employee Pension Plan (Elkhart) (“Elkhart Plan”)

Effective Date May 1, 1977; as amended and restated effective January 1, 2016.

Eligibility All hourly employees of the company who are covered by the Gunite-Elkhart Collective Bargaining Agreement are eligible to participate in the plan.

Plant #1 employees hired after April 14, 2007 are not eligible to participate in the plan.

Normal Retirement

Eligibility Age 65.

Benefit Years of credited service (maximum 30) times applicable basic benefit rate from table below:

Retirement Date	Plant #1	Plant #2
01/01/1995 – 12/31/1995	\$15	\$14
01/01/1996 – 12/31/1996	\$15	\$14
01/01/1997 – 12/31/1997	\$16	\$15
01/01/1998 – 12/31/1998	\$17	\$16
01/01/1999 – 12/31/1999	\$18	\$17
01/01/2000 – 12/31/2000	\$19	\$18
01/01/2001 – 12/31/2001	\$20	\$19
01/01/2002 – 12/31/2002	\$21	\$20
01/01/2003 – 12/31/2003	\$21	\$21
01/01/2004 and after	see below	\$22

Effective January 1, 2004, the Plant #1 benefit rate is based on the year in which service was provided (rather than retirement date). Here are the benefit rates applicable to periods of service at Plant #1 on or after January 1, 2004 (for employees hired on or before April 14, 2007).

Year of Service	Plant #1
01/01/2004 – 12/31/2004	\$22
01/01/2005 – 12/31/2005	\$23
01/01/2006 and after	\$24

Effective March 31, 2007, benefit accruals of Plant #2 participants were frozen for service rendered after this date.

Early Retirement

Eligibility Age 55 and 10 years of service.

Benefit Normal retirement benefit accrued to the date of retirement reduced by applying the following percentages:

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Age When Benefit Commences	Percentage of Normal Retirement Benefit
55	40%
56	46%
57	52%
58	58%
59	64%
60	70%
61	76%
62	82%
63	88%
64	94%
65	100%

Vested Retirement

Eligibility

Five years of service.

Benefit

Accrued normal retirement benefit payable at age 65 or payable at earlier ages (with 10 years of service) based on the same reductions as for early retirement.

Disability Retirement

Eligibility

Age 50 and 10 years of service upon total and permanent disability.

Benefit

Accrued normal retirement benefit payable immediately. A minimum benefit of \$150 per month is applicable prior to age 65.

Surviving Spouse Benefit

Eligibility

Five years of service.

Benefit

50% of accrued benefit reduced for joint and survivor option, as follows:

90% plus ½% for each year the spouse is older than the participant (maximum 100%) or minus ½% for each year the spouse is younger than the participant.

Unreduced Form of Benefit

Life annuity.

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

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

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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes:

- A change in the expected rate of return on assets from 6.30 percent for the 2022 Plan Year to 6.50 percent for the 2023 Plan Year.
- A change in the cash balance interest crediting rate from 4.50 percent to 5.00 percent.

These changes were made to better reflect the anticipated plan experience.

The nonprescribed assumption changes listed above did not reduce the funding shortfall more than the threshold stated in the Internal Revenue Code Section 430(h)(5), as such, approval of the Commissioner is not required.

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Schedule SB, line 26a—Schedule of Active Participant Data as of October 23, 2023

Schedule SB, Line 26a — Schedule of Active Participant Data

As of October 1, 2023

Accuride Corporation

Accuride Consolidated Employee Pension Plan

Active Employees

EIN: 61-1109077 PN: 005

Number of Participants

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

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Schedule SB, Line 26a — Schedule of Active Participant Data

As of October 1, 2023

Accuride Corporation

Accuride Consolidated Employee Pension Plan

Cash Balance Participants Only

EIN: 61-1109077 PN: 005

Number of Participants and Average Cash Balance Account

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

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

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	777,721	233,991	5,228,951	6,240,663
2024	519,489	357,269	5,094,192	5,970,950
2025	379,383	479,521	4,953,755	5,812,659
2026	461,654	845,372	4,770,304	6,077,330
2027	649,478	757,157	4,615,581	6,022,216
2028	713,109	1,077,601	4,453,712	6,244,422
2029	833,381	1,040,016	4,284,158	6,157,555
2030	783,406	1,260,443	4,106,898	6,150,747
2031	826,818	1,418,023	3,910,599	6,155,440
2032	755,561	1,446,781	3,723,663	5,926,005
2033	769,197	1,609,219	3,532,338	5,910,754
2034	705,682	1,603,579	3,321,042	5,630,303
2035	681,187	1,795,417	3,121,229	5,597,833
2036	662,783	1,773,346	2,919,279	5,355,408
2037	672,381	1,872,670	2,716,020	5,261,071
2038	645,287	2,003,136	2,512,823	5,161,246
2039	639,178	1,849,095	2,311,145	4,799,418
2040	607,467	1,759,604	2,112,497	4,479,568
2041	584,145	1,728,427	1,918,383	4,230,955
2042	564,705	1,692,766	1,730,274	3,987,745
2043	550,457	1,649,112	1,549,565	3,749,134
2044	539,117	1,627,245	1,377,527	3,543,889
2045	509,827	1,548,725	1,215,284	3,273,836
2046	489,584	1,493,371	1,063,765	3,046,720
2047	468,898	1,430,389	923,649	2,822,936
2048	450,430	1,362,555	795,384	2,608,369
2049	430,148	1,291,489	679,183	2,400,820
2050	409,089	1,217,475	575,027	2,201,591
2051	387,348	1,140,934	482,680	2,010,962
2052	365,030	1,062,429	401,715	1,829,174
2053	342,262	982,645	331,525	1,656,432
2054	319,191	902,356	271,361	1,492,908
2055	295,968	822,402	220,371	1,338,741
2056	272,763	743,635	177,633	1,194,031
2057	249,753	666,901	142,198	1,058,852
2058	227,114	593,002	113,119	933,235

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Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2059	205,032	522,658	89,482	817,172
2060	183,686	456,483	70,435	710,604
2061	163,250	394,965	55,202	613,417
2062	143,899	338,453	43,097	525,449
2063	125,785	287,160	33,526	446,471
2064	109,028	241,161	25,989	376,178
2065	93,719	200,412	20,071	314,202
2066	79,905	164,761	15,435	260,101
2067	67,592	133,966	11,812	213,370
2068	56,745	107,705	8,988	173,438
2069	47,296	85,603	6,793	139,692
2070	39,147	67,244	5,097	111,488
2071	32,186	52,194	3,794	88,174
2072	26,289	40,021	2,799	69,109

Schedule SB Attachment (Form 5500)—2023 Plan Year

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Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 11,031,368	October 1, 2022	14	\$ 1,095,610
Shortfall	\$ (1,254,801)	October 1, 2023	15	\$ (119,225)

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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2023

Date	Amount	Days to Discount to 10/1/2023 at 5.64%	Days to Discount to 10/1/2023 at 10.64%	Interest Adjusted Contribution
January 15, 2024	\$ 20,000	106	0	\$ 19,685
July 15, 2024	448,776	106	182	420,042
July 15, 2024	23,224	197	91	21,988
October 15, 2024	445,552	197	183	411,256
October 15, 2024	47,448	288	92	44,302
January 15, 2025	421,328	288	184	383,495
January 15, 2025	124,672	380	92	114,804
April 15, 2025	344,104	380	182	309,066
June 13, 2025	<u>395,000</u>	621	0	<u>359,850</u>
Total Contribution	\$ 2,270,104			\$ 2,084,488

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

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

Retirement Age	Legacy Accuride Plan Participants			Retirement Rate	Legacy Erie Plan Participants		Retirement Rate	Legacy Rockford Plan Participants	
	Retirement Rate	Weighting	Result		Weighting	Result		Weighting	Result
50	0.0%	0.0000	0.00	0.0%	0.0000	0.00	1.6%	0.0160	0.80
51	0.0%	0.0000	0.00	0.0%	0.0000	0.00	1.6%	0.0157	0.80
52	0.0%	0.0000	0.00	0.0%	0.0000	0.00	2.4%	0.0232	1.21
53	0.0%	0.0000	0.00	0.0%	0.0000	0.00	2.8%	0.0265	1.40
54	0.0%	0.0000	0.00	0.0%	0.0000	0.00	4.4%	0.0404	2.18
55	0.0%	0.0000	0.00	10.0%	0.1000	5.50	8.7%	0.0764	4.20
56	0.0%	0.0000	0.00	5.0%	0.0450	2.52	11.8%	0.0946	5.30
57	0.0%	0.0000	0.00	5.0%	0.0428	2.44	13.5%	0.0955	5.44
58	0.0%	0.0000	0.00	5.0%	0.0406	2.36	15.7%	0.0960	5.57
59	5.0%	0.0500	2.95	5.0%	0.0386	2.28	16.8%	0.0866	5.11
60	5.0%	0.0475	2.85	20.0%	0.1466	8.80	20.9%	0.0897	5.38
61	10.0%	0.0903	5.51	20.0%	0.1173	7.15	21.5%	0.0730	4.45
62	10.0%	0.0812	5.04	30.0%	0.1407	8.73	44.2%	0.1177	7.30
63	10.0%	0.0731	4.61	30.0%	0.0985	6.21	45.0%	0.0669	4.21
64	10.0%	0.0658	4.21	30.0%	0.0690	4.41	45.6%	0.0373	2.39
65	50.0%	0.2961	19.24	100.0%	0.1609	10.46	100.0%	0.0445	2.89
66	50.0%	0.1480	9.77	0.0%	0.0000	0.00	0.0%	0.0000	0.00
67	100.0%	0.1480	9.92	0.0%	0.0000	0.00	0.0%	0.0000	0.00
Weighted Retirement Age			64.09				60.85	58.64	

Retirement Age	Legacy TTII Salaried Plan Participants			Retirement Rate	Legacy TTII Bargaining Plan Participants	
	Retirement Rate	Weighting	Result		Weighting	Result
54	0.0%	0.0000	0.00	2.3%	0.0230	1.24
55	2.3%	0.0230	1.27	2.3%	0.0225	1.24
56	2.3%	0.0225	1.26	3.0%	0.0286	1.60
57	3.1%	0.0296	1.69	3.0%	0.0278	1.58
58	11.6%	0.1073	6.22	3.0%	0.0269	1.56
59	4.3%	0.0352	2.07	4.0%	0.0348	2.06
60	18.5%	0.1448	8.69	10.0%	0.0836	5.02
61	10.0%	0.0638	3.89	10.0%	0.0753	4.59
62	100.0%	0.5740	35.59	70.0%	0.4742	29.40
63	100.0%	0.0000	0.00	20.0%	0.0406	2.56
64	100.0%	0.0000	0.00	20.0%	0.0325	2.08
65	100.0%	0.0000	0.00	100.0%	0.1301	8.45
Weighted Retirement Age			60.67			61.39

Legacy Plan	Number of Active Participants	Weighted Retirement Age		
		Retirement Age	Weighting	Result
Legacy Accuride Plan Participants	35	64.09	0.2397	15.36
Legacy Erie Plan Participants	39	60.85	0.2671	16.25
Legacy Rockford Plan Participants	55	58.64	0.3767	22.09
Legacy TTII Salaried Plan Participants	13	60.67	0.0890	5.40
Legacy TTII Bargaining Plan Participants	4	61.39	0.0274	1.68
Total	146			
Composite Weighted Retirement Age			60.79	

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

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	777,721	233,991	5,228,951	6,240,663
2024	519,489	357,269	5,094,192	5,970,950
2025	379,383	479,521	4,953,755	5,812,659
2026	461,654	845,372	4,770,304	6,077,330
2027	649,478	757,157	4,615,581	6,022,216
2028	713,109	1,077,601	4,453,712	6,244,422
2029	833,381	1,040,016	4,284,158	6,157,555
2030	783,406	1,260,443	4,106,898	6,150,747
2031	826,818	1,418,023	3,910,599	6,155,440
2032	755,561	1,446,781	3,723,663	5,926,005
2033	769,197	1,609,219	3,532,338	5,910,754
2034	705,682	1,603,579	3,321,042	5,630,303
2035	681,187	1,795,417	3,121,229	5,597,833
2036	662,783	1,773,346	2,919,279	5,355,408
2037	672,381	1,872,670	2,716,020	5,261,071
2038	645,287	2,003,136	2,512,823	5,161,246
2039	639,178	1,849,095	2,311,145	4,799,418
2040	607,467	1,759,604	2,112,497	4,479,568
2041	584,145	1,728,427	1,918,383	4,230,955
2042	564,705	1,692,766	1,730,274	3,987,745
2043	550,457	1,649,112	1,549,565	3,749,134
2044	539,117	1,627,245	1,377,527	3,543,889
2045	509,827	1,548,725	1,215,284	3,273,836
2046	489,584	1,493,371	1,063,765	3,046,720
2047	468,898	1,430,389	923,649	2,822,936
2048	450,430	1,362,555	795,384	2,608,369
2049	430,148	1,291,489	679,183	2,400,820
2050	409,089	1,217,475	575,027	2,201,591
2051	387,348	1,140,934	482,680	2,010,962
2052	365,030	1,062,429	401,715	1,829,174
2053	342,262	982,645	331,525	1,656,432
2054	319,191	902,356	271,361	1,492,908
2055	295,968	822,402	220,371	1,338,741
2056	272,763	743,635	177,633	1,194,031
2057	249,753	666,901	142,198	1,058,852
2058	227,114	593,002	113,119	933,235
2059	205,032	522,658	89,482	817,172
2060	183,686	456,483	70,435	710,604
2061	163,250	394,965	55,202	613,417
2062	143,899	338,453	43,097	525,449
2063	125,785	287,160	33,526	446,471
2064	109,028	241,161	25,989	376,178
2065	93,719	200,412	20,071	314,202
2066	79,905	164,761	15,435	260,101
2067	67,592	133,966	11,812	213,370
2068	56,745	107,705	8,988	173,438
2069	47,296	85,603	6,793	139,692

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Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2070	39,147	67,244	5,097	111,488
2071	32,186	52,194	3,794	88,174
2072	26,289	40,021	2,799	69,109

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Schedule SB, Part V—Summary of Plan Provisions

Accuride Retirement Plan (“Accuride Plan”)

Effective Date	January 1, 1998; as amended and restated effective January 1, 2016.
Eligibility	Salaried employees who have attained age 21 with one year of service. The plan was frozen to new entrants for new hires after December 31, 2005.
Definitions	
Plan Compensation	W-2 earnings, plus amounts deferred under Code sections 125, 132, and 401(K); overtime earnings are limited to a maximum of 10% of base earnings.
Pension Benefit	Life annuity that is actuarially equivalent to the participant’s Cash Balance Account.
Actuarial Equivalence	The mortality assumption used in determining actuarial equivalence is the mortality table prescribed by the Secretary of the Treasury in accordance with Code section 417(e)(3). The interest assumption used in determining actuarial equivalence is 7.00% for those whose became participants of the plan on or before December 31, 1999, and for all others, the rate of interest prescribed by Section 417(e)(3) of the Code for November of the preceding plan year.
Cash Balance Account	Sum of earnings credits, interest credits, and the initial account balance received by the participant.
Earnings Credits	Annual allocation (as a percentage of plan compensation) depending on the participant’s age at the end of the year:

Age	Allocation
20 – 39	3%
40 – 44	4%
45 – 49	5%
50 – 54	6%
55 – 59	8%
60+	10%

Participants whose compensation exceeds the Social Security taxable wage base receive an additional earnings credit equal to 2% of plan compensation in excess of that year’s Social Security wage base.

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Those employees who were participants in the plan on January 21, 1998, and as of this date had attained normal retirement age, had attained age 55 with 10 years of service, or had attained 25 years of service (regardless of age), receive an additional earnings credit depending on the participant's age at the end of the year:

Age	Allocation
45 – 59	3.5%
60+	1.5%

Effective January 1, 2009, earnings credit will no longer be added to Cash Balance Accounts.

Interest Credits

At the end of each year, interest is credited to each Cash Balance Account at the greater of:

- The average yield for the preceding July, August, and September on 30-year Treasury Constant Maturities; or
- The average discount rate for the preceding July, August, and September on three-month U.S. Treasury bills plus 1.75%.
- The interest rate on 30-year Treasury securities for the preceding November, as specified by the Commissioner of the Internal Revenue Service in accordance with regulations issued pursuant to Section 417(e) of the Code.

Limited to the third segment rate determined under IRC sections 430(h)(2)(C)(iii) and 430(h)(2)(C)(iv) for the preceding November.

Retirement, Termination, Disability, or Death Eligibility

Three years of service.

Benefit

Cash Balance Account or Pension Benefit.

Optional Forms of Benefit

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

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Accuride Erie Hourly Employee Pension Plan (“Erie Plan”)

Effective Date	May 1, 1997; as amended and restated effective January 1, 2016.
Eligibility	Employees of the company who are covered by the labor agreement between the company and the Union.
Normal Retirement Eligibility	Age 65 with five years of service.
Benefit	For participants hired after August 31, 2003, years and full months of credited service times \$15. As provided in the 2007 Memorandum of Settlement between the company and the Union for the period September 1, 2007 through September 3, 2010, for participants hired before September 1, 2003, years and full months of credited service times the applicable Pension Multiplier from table below:

For Service Rendered	Pension Multiplier (Monthly Benefit Per Year of Service)
Prior to 09/01/2003	\$ 29.00
09/01/2003 – 08/31/2004	\$ 30.00
09/01/2004 – 08/31/2005	\$ 31.00
09/01/2005 – 08/31/2006	\$ 32.00
09/01/2006 – 08/31/2007	\$ 33.00
09/01/2007 – 08/31/2009	\$ 33.50
09/01/2009 and after	\$ 34.00

Credited service for all participants ceased to accrue effective December 31, 2014.

Early Retirement Eligibility	For participants hired before September 1, 2003, age 60 and 10 years of service or 30 years of service.
Benefit	Accrued benefit unreduced if deferred until age 62. Benefits payable prior to age 62 is reduced actuarially.
Vested Retirement Eligibility	Five years of service.
Benefit	Accrued benefit deferred until age 65. If 10 or more years at termination, accrued benefit payable in accordance with normal or early as applicable.

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Disability Retirement
Eligibility

Ten years of service upon total and permanent disability.

Benefit

Greater of (1) accrued benefit unreduced or, (2) \$400 payable to age 62 (age 65 for post-August 31, 2003 hires) and unreduced accrued benefit thereafter.

Surviving Spouse Benefit
Eligibility

Five years of service.

Benefit

1. Actives: Vested participants are covered by a 50% preretirement spouse's benefit; reduced actuarially if payable before age 62 (age 65 for post-August 31, 2003 hires).
2. Deferred Vested: Unless otherwise elected, terminated-vested participants are covered by a 50% preretirement spouse's benefit; reduce by age differences and if payable before age 62 (age 65 for post-August 31, 2003 hires).

Normal Form of Benefit

Life annuity.

Optional Form of Benefit

Life annuity; 50%, 66.67%, 75%, and 100% joint and survivor annuity.

Actuarial Equivalence

Reduction for optional form of benefit based on age. Tables are set forth in Table II in the plan document.

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Transportation Technologies Industries, Inc. Pension Plan (“TTII Salaried Plan”)

Effective Date	Nonrepresented Salaried Plan: October 28, 1991. O&T Salaried Plan: October 28, 1991. EMI Salaried Plan: March 1, 1961. EMI Hourly Plan: August 1, 1960. All plans amended and restated effective January 1, 2016.
Eligibility	The plan is frozen to new entrants.
Normal Retirement Eligibility	Nonrepresented Salaried Plan: Age 65 and five years of service. O&T Salaried Plan: Age 65 and five years of service. EMI Salaried Plan: Age 65. EMI Hourly Plan: Age 65.
Benefit	Regular monthly benefit plus special payment (if 10 or more years of service).
Regular Monthly Benefit Nonrepresented Salaried Plan	Maximum of (a), (b), and (c) minus (d): (a) 1.05 times average monthly earnings times: 1.10% times service up to 30 years plus 1.20% times service after 30 years. (b) (\$21.50 times service) plus (\$1.50 times service in excess of 15 years) plus (\$1.50 times service in excess of 30 years). (c) 1.05 times below: (1.50% of average monthly earnings times service) minus (0.475% of Social Security covered compensation times service (maximum 35 years)). (Covered compensation offset begins at age 62.) (d) Accrued monthly benefit from Bethlehem Steel Corporation Pension Plans for service prior to October 28, 1991.

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Regular Monthly Benefit O&T Salaried Plan Maximum of (a), (b), and (c) minus (d):

- (a) Average monthly earnings times: 1.20% times service up to 30 years plus 1.30% times service after 30 years.
- (b) (\$30.50 times service) plus (\$1.50 times service in excess of 15 years) plus (\$1.50 times service in excess of 30 years).
- (c) 1.05 times below:

1.50% of average monthly earnings times service minus 45% of Social Security primary insurance amount. (Reduction begins at age 62.)
- (d) Accrued monthly benefit from Bethlehem Steel Corporation Pension Plans for service prior to October 28, 1991.

Regular Monthly Benefit EMI Salaried Plan The sum of (1) and (2) below:

- (1) 1.00% of final average monthly compensation as of December 31, 1988 times credited service as of December 31, 1960 up to 30 years.
- (2) For employees who transferred from the hourly plan before 1976, the hourly plan benefit rate at the same time of transfer times the excess of (a) total credited past service up to 30 years over (b) credited past service as of December 31, 1960.

Regular Monthly Benefit EMI Hourly Plan Credited service as of June 27, 2001 up to 40 years times the appropriate pension multiplier below:

For Employment Terminated	Pension Multiplier (Monthly Benefit Per Year of Service)
01/01/1981 – 01/01/1982	\$ 11.00
01/01/1982 – 01/01/1983	\$ 11.50
01/01/1983 – 01/01/1985	\$ 12.00
01/01/1985 – 01/01/1986	\$ 12.50
01/01/1986 – 01/01/1991	\$ 13.00
01/01/1991 – 01/01/1992	\$ 13.50
01/01/1992 – 01/01/1995	\$ 14.50
01/01/1995 – 01/01/1996	\$ 15.00
04/01/1996 – 04/01/1998	\$ 15.50
04/01/1998 – 04/01/1999	\$ 16.00
04/01/1999 – 04/01/2000	\$ 16.50
04/01/2000 and after	\$ 17.00

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History of the Plan

As of June 4, 1999, benefit accruals in the O&T Salaried Plan were frozen. Ongoing service with JAC will be used to determine vesting and eligibility service but will not count towards credited service. Average monthly earnings are also frozen as of this date.

As of June 4, 1999, benefit accruals for participants in the Nonrepresented Salaried Plan were frozen. Ongoing service with JAC will be used to determine vesting and eligibility service but will not count towards credited service. Average monthly earnings are also frozen as of this date.

Nonrepresented Salaried participants in the corporate group continue to accrue benefits past June 4, 1999 under the plan. However, benefit accruals for these participants were frozen as of December 31, 2000.

As of January 1, 1989, benefit accruals for the participants in the EMI Salaried Plan were frozen.

As of December 31, 2000, the EMI Company Pension Plan and the O&T Salaried Plan was merged into the Nonrepresented Salaried Plan. As of December 31, 2003, the EMI Hourly Employee Pension Plan was merged into the Transportation Technologies Industries, Inc. Pension Plan. The combined plan was amended as the Transportation Technologies Industries, Inc. Pension Plan and is maintained as a frozen plan.

Special Payment

Certain participants of the Nonrepresented Salaried and O&T Salaried Plans may be eligible for a special lump sum benefit in lieu of first three months of retirement benefits.

Early Unreduced Retirement
Eligibility

Nonrepresented Salaried and O&T Salaried Plans: Age 62 and 15 years of service or 30 years of service. Service after June 4, 1999 with JAC will count towards eligibility.

EMI Salaried Plan: Not applicable.

EMI Hourly Plan: 30 years of service.

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Benefit

Regular benefit plus special payment.

Part c of O&T Salaried Plan regular benefit reduced 3.00% for each year prior to age 62; 3.00% reduction ceases at age 62, at which point benefit is recalculated and Social Security reduction applies.

Part c of Nonrepresented Salaried Plan regular benefit reduced 3.00% for each year prior to age 62; reduction ceases at age 62 at which point benefit is recalculated and covered compensation offset applies.

Early Reduced Retirement
Eligibility

Nonrepresented Salaried and O&T Salaried Plans: Age 60 with 15 years of service. Service after 06/04/1999 with JAC will count towards eligibility.

EMI Salaried Plan: Age 60.

EMI Hourly plan: Age 60 with 15 years of service.

Benefit

Reduced regular benefit plus special payment.

Age at Start Pension	Regular Benefit Reduction		
	Nonrepresented	O&T	EMI
60	16.18%	16.18%	36.00%
61	8.55%	8.55%	28.80%
62	0.00%	0.00%	21.60%
63	0.00%	0.00%	14.40%
64	0.00%	0.00%	7.20%
65	0.00%	0.00%	0.00%

Vested Retirement
Eligibility

Five years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit

Nonrepresented Salaried and O&T Salaried Plans: Accrued regular pension payable at age 65. Participants who terminate employment at or over age 40 with at least 15 years of service are eligible to receive regular benefits at age 60 reduced by same reduction factors used for early retirement. All other participants are eligible to receive regular benefits at age 60 reduced by factors as set forth in Table II of the plan document.

EMI Salaried Plan: Benefit determined as for early retirement. Payments may commence between age 60 and age 65.

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	EMI Hourly Plan: The amount as determined for normal retirement for employees with less than 15 years of continuous service payable at age 65. For employees with at least 15 years of continuous service, the early retirement benefit may commence between age 60 and age 65 in the amount as determined for early retirement.
Disability Retirement Eligibility	Nonrepresented Salaried and O&T Salaried Plans: No disability benefits provided to participants who become disabled after June 4, 1999. EMI Salaried and Hourly Plans: 15 years of service upon total and permanent disability.
Benefit	The EMI Salaried Plan disability benefits commence six months after disability. The benefit is determined as for normal retirement. The EMI Hourly Plan disability benefits commence six months after disability, but not less than \$250 before age 65.
Surviving Spouse Benefit Eligibility	Nonrepresented Salaried and O&T Salaried Plans: Five years of service. EMI Salaried Plan: After being married for at least one year, after becoming vested, and before receiving any benefits under the plan. EMI Hourly Plan: While active, after being married for at least one year, and after completing 15 years of continuous service.
Benefit	Nonrepresented Salaried and O&T Salaried Plans: For deferred vested participants: The amount that would have been payable if the employee had retired the day before death and elected a 50% joint and survivor option. Payment to the surviving spouse begins on the earliest date the employee would have been eligible for retirement.

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- For active participants:
The amount as determined for deferred vested participants except that the amount of the benefit will be determined without regard to reduction for early retirement commencement. Notwithstanding the prior sentence, part c of regular benefit will still be reduced as described in Early Unreduced Retirement provisions of plan.

EMI Salaried and Hourly Plans: Payable at the later of the date of death or the date the employee would have attained age 60.

Monthly benefit equal to 50% of the amount that would have been payable if the employee had terminated employment on the date of death (if not already terminated), survived to age 60 (if not already age 60), and then begun to receive a 50% joint and survivor annuity.

Special EMI Hourly Benefit: 50% of the amount that would have been payable if the employee had terminated employment on the date of death, survived to age 65, and then began to receive a life annuity. This benefit is payable until the spouse remarries or dies but for no longer than 60 months.

Unreduced Form of Benefit

Life annuity.

Definitions

Average Monthly Earnings

Nonrepresented Salaried and O&T Salaried Plans: Highest 60 consecutive months of earnings out of last 120 months divided by 60, calculated as of June 4, 1999. Calculation date is December 31, 2000 for Nonrepresented Salaried Plan participants in the corporate section.

For participants in the EMI Salaried Plan: 1/60 of the highest compensation (base salary, exclusive of bonuses) for any five consecutive calendar years out of the last 10 (not necessarily completed) calendar years of employment prior to January 1, 1989.

Earnings

For O&T Salaried Plan participants, participant's pay including Section 401(k) deferrals.

For Nonrepresented Salaried participants, participant's W pay plus Section 401(k) and Section 125 deferrals minus bonus, overtime, expense reimbursements, moving expenses, salary gross up payments, and imputed income.

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Service

For Nonrepresented Salaried participants and O&T Salaried participants, elapsed time measured on years and months since last hiring date. Includes service with Bethlehem Steel Corporation. For active participants with 25 years of service on November 1, 1991, an extra month of service shall be credited for every month of service earned between November 1, 1991 and October 31, 1994.

Credited service is frozen as of June 4, 1999. For Nonrepresented Salaried Plan participants in the corporate section, credited service is frozen as of December 31, 2000.

Credited Past Service

For participants in the EMI Salaried Plan: The sum of (1) and (2) below:

- (1) 1/12 for each completed month of employment in an hourly position after January 1, 1961.
- (2) 1/12 for each completed month of employment in an hourly or salaried position before January 1, 1961.

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Transportation Technologies Industries, Inc. Bargaining Unit Pension Plan (“TTII
Bargaining Plan”)

Effective Date	October 28, 1991, as amended and restated effective January 1, 2016.
Eligibility	Age 21 and one year of service.
Normal Retirement Eligibility	Age 65 and five years of service.
Benefit	Regular monthly benefit plus special payment (if 10 or more years of service).
Regular Monthly Benefit P&M Hourly Plan	Maximum of (a) and (b) minus (c): (a) Average monthly earnings times: 1.20% times service up to 30 years plus 1.30% times service after 30 years (changed from 1.155% times service up to 30 years plus 1.26% times service after 30 years). (b) (Monthly minimum pensions times service) plus (\$1.50 times service in excess of 15 years) plus (\$1.50 times service in excess of 30 years). Monthly minimum pensions are: 01/01/1995: \$24.50 01/01/1996: \$25.50 01/01/1997: \$26.50 02/01/1998: \$30.50 (c) Accrued monthly benefit from Bethlehem Steel Corporation Pension Plans for service prior to October 28, 1991.
Disposition of Plans to Johnstown America Corporation (JAC)	As of June 4, 1999, benefit accruals were frozen. Ongoing service with JAC will be used to determine vesting and eligibility service but will not count towards credited service. Average monthly earnings are also frozen as of this date.
Special Payment	Thirteen (13) or 14 weeks of vacation pay minus vacation taken in retirement year.
Early Unreduced Retirement Eligibility	Age 62 and 15 years of service or 30 years of service. Service after June 4, 1999 with JAC will count towards eligibility.
Benefit	Regular benefit plus special payment.

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Early Reduced Retirement
Eligibility

Age 60 with 15 years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit

Reduced regular benefit plus special payment.

Age at Start Pension	Regular Benefit Reduction
60	16.18%
61	8.55%
62	0%

Vested Retirement
Eligibility

Five years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit

Accrued regular pension payable at age 65 or payable at age 62 if terminated at or over age 40 with at least 15 years of service.

Special Early Retirement Window for
P&M Hourly Plan

Effective February 1, 1998, participants in the P&M Hourly Plan who have 30 years of service and who retire prior to October 2001 receive a \$400 temporary supplemental retirement payable until age 62. Participants with 30 years of service who retire prior to June 30, 1998 receive an additional \$100 monthly supplement payable until age 62.

This amendment was reflected in the funding results as of January 1, 1999. It was reflected in the SFAS No. 87 calculations in 1998.

Disability Retirement
Eligibility

Fifteen years of service upon total and permanent disability.

Benefit

Accrued regular pension payable immediately plus a \$400 per month supplement paid until age 62 if not eligible for a public pension.

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Surviving Spouse Benefit
Eligibility

Fifteen years of service.

Benefit

Prior to age 60

Monthly benefit equal to the greater of:

- (1) \$200 for P&M Hourly.
- (2) 50% of accrued regular monthly benefit.

After age 60

Monthly benefit equal to the greater of:

- (1) \$150 for P&M Hourly.
- (2) 50% of accrued regular monthly benefit minus 50% of Social Security widower's monthly benefit.

Prepension Spouse Coverage
Eligibility

Age 55 with 15 years of service or age 60 with 10 years of service. Effective two years after election by participant.

Benefit

50% of accrued benefit reduced for joint and survivor option. Paid in addition to surviving spouse benefit.

Charge

Participant's retirement benefit reduced 0.70% for each year coverage is in effect.

Preretirement Survivor Annuity Coverage
Eligibility

Five years of service. Service after June 4, 1999 with JAC will count towards eligibility.

Benefit

50% of accrued benefit reduced for joint and survivor option. Further reduced by any surviving spouse benefit.

No benefit if prepension spouse coverage elected.

Participant Charge

None if coverage declined or if prepension spouse coverage elected, else:

Age	Annual Reduction
Under 35	0.0%
35 to 49	0.1%
50 to 59	0.3%
60 or over	0.5%

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Shutdown/Layoff Retirement Benefit
Eligibility

Age plus service equal to at least 80;

or

Age 55 with age plus service equal to at least 70;

or

20 years of service with age plus service equal to at least 65 (layoff only).

Benefit

Regular pension plus special payment plus a \$400 per month supplement paid until age 62 if not eligible for a public pension.

As of June 4, 1999, benefit accruals are frozen and TTII maintains no responsibility for these benefits.

Unreduced Form of Benefit

Life annuity.

Definitions

Average Monthly Earnings

Highest 60 consecutive months of earnings out of last 120 months divided by 60.

Earnings

Participant's pay including Section 401(k) deferrals less the \$0.95 per hour cost of living adjustment.

Service

Elapsed time measured on years and months since last hiring date. Includes service with Bethlehem Steel Corporation. For active participants with 25 years of service on November 1, 1991, an extra month of service shall be credited for every month of service earned between November 1, 1991 and October 31, 1994.

Credited service is frozen as of June 4, 1999.

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Gunite Corporation Rockford (UAW) Hourly-Rated Employees Pension Plan (“Rockford Plan”)

Effective Date	September 4, 1987; as amended and restated effective January 1, 2016.
Eligibility	All hourly employees of the company who are covered by the Gunite-Rockford Collective Bargaining Agreement and were hired prior to May 1, 2005, are eligible to participate in the plan.
Normal Retirement Eligibility	Age 65 and five years of service.
Benefit	See Table A.
Early Retirement Eligibility	Age 60 and 10 years of service; age 55 with 85 age/service points; or 30 years of service.
Benefit	Normal retirement benefit accrued to the date of retirement payable for life plus, effective May 1, 2001, \$3.00 per month per year of credited service payable from age 62, all reduced by applying the following percentages:

Age When Benefit Commences	Percentage of Normal Retirement Benefit	Age When Benefit Commences	Percentage of Normal Retirement Benefit
47	30.4%	55	57.9%
48	32.8%	56	63.5%
49	35.4%	57	69.4%
50	38.3%	58	75.2%
51	41.5%	59	80.8%
52	45.0%	60	86.7%
53	48.9%	61	93.3%
54	53.2%	62 or over	100.0%

If a participant (i) with 30 years of credited service or (ii) whose combined age and years of credited service total 85 or more, retires with benefits payable commencing on or after May 1, 1980, the benefit reduction will be restored at age 62.

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Vested Retirement
Eligibility

Five years of service.

Benefit

Accrued normal retirement benefit payable at age 65 or payable at earlier ages based on the following reductions:

Age When Benefit Commences	Percentage of Normal Retirement Benefit
55	42.8%
56	46.8%
57	51.2%
58	55.5%
59	59.6%
60	64.0%
61	71.2%
62	78.4%
63	85.6%
64	92.8%
65	100.0%

30-Year Early Retirement Supplement
Eligibility

Thirty (30) years of service (but less than 35 years of service).

Benefit

See Table B.

35-Year Early Retirement Supplement
Eligibility

Thirty-five (35) years of service, effective March 1, 2001.

Benefit

Temporary supplement to increase total monthly benefit to \$2,000 payable to age 62.

Interim Supplement
Eligibility

Age 55 (but not yet 30 years of service).

Benefit

Interim supplement payable to age 62 in the amount indicated below:

Retirement Age	Monthly Supplement Per Year of Service With Benefits Commencing	
	05/01/1987	05/01/1988 and After
55	\$ 6.15	\$ 6.55
56	\$ 7.25	\$ 7.70
57	\$ 8.80	\$ 9.25
58	\$ 10.30	\$ 10.80
59	\$ 11.50	\$ 12.25
60 – 61	\$ 13.30	\$ 14.25

Schedule SB Attachment (Form 5500)—2023 Plan Year
Accuride Consolidated Employee Pension Plan
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Disability Retirement

Eligibility

Ten years of service upon total and permanent disability.

Benefit

Accrued normal retirement benefit payable immediately plus a temporary benefit payable until age 62 of \$18 per month times years of service (maximum 30).

Surviving Spouse Benefit

Eligibility

Five years of service.

Benefit

60% of accrued benefit reduced for joint and survivor option, as follows:

95%, plus $\frac{1}{2}\%$ for each year in excess of five that the spouse is older (maximum 100%) or minus $\frac{1}{2}\%$ for each year in excess of five that the spouse is younger.

Unreduced Form of Benefit

Life annuity.

Kelsey-Hayes Benefit

Benefits accrued under the prior Kelsey-Hayes plan up to the acquisition date (September 4, 1987) are the liability of the Kelsey-Hayes pension plan.

Schedule SB Attachment (Form 5500)—2023 Plan Year
 Accuride Consolidated Employee Pension Plan
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Table A

Basic Benefit Rates for Calculation of Normal Retirement Benefit

If a participant retires on his normal retirement date or a deferred retirement date, he will be entitled to a monthly retirement income for life in an amount equal to the participant's basic benefit rate (as of his annuity commencement date) multiplied by his credited service (as of his retirement date) as determined in accordance with the table below:

Commencement Date	Basic Benefit Rate to be Multiplied by the Participant's Years of Credited Service for Months Commencing								Participant's Annuity 12/1/2006 – and After
	05/01/1987 – 04/30/1988	05/01/1988 – 06/30/1994	07/01/1999 – 04/30/1995	05/01/1995 – 04/30/1996	05/01/1996 – 04/30/1997	05/01/1997 – 05/31/1998	06/01/1998 – 04/30/2005	05/01/2005 – 11/30/2006	
05/01/1987 – 04/30/1988	\$19.90	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40	\$20.40
05/01/1988 – 06/30/1994		\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
07/01/1994 – 04/30/1995			\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50	\$20.50
05/01/1995 – 04/30/1996				\$20.50	\$20.50	\$23.50	\$23.50	\$23.50	\$23.50
05/01/1996 – 04/30/1997					\$20.50	\$23.50	\$23.50	\$23.50	\$23.50
05/01/1997 – 05/31/1998						\$23.50	\$23.50	\$23.50	\$23.50
06/01/1998 and after							\$26.50	\$27.00	\$27.50

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Table B

Temporary supplement to increase the total monthly benefit to the amount indicated in the following table:

Total Monthly Benefit Paid to Age 62 and One Month Including Supplement

Date									Benefit Commencement
	05/01/1987	05/01/1988	07/01/1994	05/01/1995	05/01/1996	05/01/1997	06/01/1998	05/01/2001	05/01/2004
05/01/1987 – 04/30/1988	\$1,050	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080
05/01/1988 – 06/30/1994		\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
07/01/1994 – 04/30/1995			\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
05/01/1995 – 04/30/1996				\$1,100	\$1,100	\$1,400	\$1,400	\$1,400	\$1,400
05/01/1996 – 04/30/1997					\$1,100	\$1,400	\$1,400	\$1,400	\$1,400
05/01/1997 – 05/31/1998						\$1,400	\$1,400	\$1,400	\$1,400
06/01/1998 – 04/30/2001							\$1,700	\$1,700	\$1,700
05/01/2001 – 04/30/2004								\$1,800	\$1,800
05/01/2004 and after									\$1,900

A portion of the early retirement supplement remains the liability of the prior plan of Kelsey-Hayes. That portion is the supplement (computed based upon the rates in effect on September 3, 1987) times years of service at September 4, 1987 (subject to a maximum of 30) divided by 30.

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Accuride Consolidated Employee Pension Plan
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Gunite Corporation Hourly-Rate Employee Pension Plan (Elkhart) (“Elkhart Plan”)

Effective Date May 1, 1977; as amended and restated effective January 1, 2016.

Eligibility All hourly employees of the company who are covered by the Gunite-Elkhart Collective Bargaining Agreement are eligible to participate in the plan.

Plant #1 employees hired after April 14, 2007 are not eligible to participate in the plan.

Normal Retirement
Eligibility

Age 65.

Benefit

Years of credited service (maximum 30) times applicable basic benefit rate from table below:

Retirement Date	Plant #1	Plant #2
01/01/1995 – 12/31/1995	\$15	\$14
01/01/1996 – 12/31/1996	\$15	\$14
01/01/1997 – 12/31/1997	\$16	\$15
01/01/1998 – 12/31/1998	\$17	\$16
01/01/1999 – 12/31/1999	\$18	\$17
01/01/2000 – 12/31/2000	\$19	\$18
01/01/2001 – 12/31/2001	\$20	\$19
01/01/2002 – 12/31/2002	\$21	\$20
01/01/2003 – 12/31/2003	\$21	\$21
01/01/2004 and after	see below	\$22

Effective January 1, 2004, the Plant #1 benefit rate is based on the year in which service was provided (rather than retirement date). Here are the benefit rates applicable to periods of service at Plant #1 on or after January 1, 2004 (for employees hired on or before April 14, 2007).

Year of Service	Plant #1
01/01/2004 – 12/31/2004	\$22
01/01/2005 – 12/31/2005	\$23
01/01/2006 and after	\$24

Effective March 31, 2007, benefit accruals of Plant #2 participants were frozen for service rendered after this date.

Early Retirement
Eligibility

Age 55 and 10 years of service.

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Benefit

Normal retirement benefit accrued to the date of retirement reduced by applying the following percentages:

Age When Benefit Commences	Percentage of Normal Retirement Benefit
55	40%
56	46%
57	52%
58	58%
59	64%
60	70%
61	76%
62	82%
63	88%
64	94%
65	100%

Vested Retirement
Eligibility

Five years of service.

Benefit

Accrued normal retirement benefit payable at age 65 or payable at earlier ages (with 10 years of service) based on the same reductions as for early retirement.

Disability Retirement
Eligibility

Age 50 and 10 years of service upon total and permanent disability.

Benefit

Accrued normal retirement benefit payable immediately. A minimum benefit of \$150 per month is applicable prior to age 65.

Surviving Spouse Benefit
Eligibility

Five years of service.

Benefit

50% of accrued benefit reduced for joint and survivor option, as follows:

90% plus ½% for each year the spouse is older than the participant (maximum 100%) or minus ½% for each year the spouse is younger than the participant.

Unreduced Form of Benefit

Life annuity.

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

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

ACCURIDE CONSOLIDATED EMPLOYEE PENSION PLAN

PLAN SPONSOR: ACCURIDE CORPORATION

PLAN SPONSOR EIN: 61-1109077

PLAN NUMBER: 005

ATTACHMENT TO SCHEDULE H, PART IV, LINE 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

September 30, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
<u>Investments at Fair Value Quoted by the Trust</u>				
*	Aon Diversifying Alternatives Portfolio Fed Ltd	Hedge Fund	\$ 2,679,798	\$ 3,631,724
*	EB Temp Inv Fd Var Rt 12/31/49 Fee Class 15	Common Collective Trust Funds	347,421	347,421
*	Aon US Long Government Index	Common Collective Trust Funds	10,662,696	10,955,558
*	Aon US Intermediate Government	Common Collective Trust Funds	3,875,105	3,900,341
*	Aon Small Cap Equity Index	Common Collective Trust Funds	718,726	1,034,028
*	Aon Non-US Equity Index	Common Collective Trust Funds	3,436,405	4,713,863
*	Aon Large Cap Equity Index	Common Collective Trust Funds	4,491,072	7,268,849
*	Aon High Yield Plus	Common Collective Trust Funds	411,597	470,326
*	Aon Global Real Estate	Common Collective Trust Funds	3,705,890	4,486,615
*	20+ Year US Treasury Strips	Common Collective Trust Funds	17,415,011	15,509,083
*	Aon Multi Asset Credit Fund	Common Collective Trust Funds	4,905,276	5,870,864
*	Mid Duration Long Credit BD	Common Collective Trust Funds	143,924	155,043
*	Aon Global Equity	Common Collective Trust Funds	2,456,571	4,494,495
*	Core Real Estate	Common Collective Trust Funds	2,104,148	2,720,365
*	Long Credit BD	Common Collective Trust Funds	3,165,424	3,504,355
	Total investments		<u>\$ 60,519,064</u>	<u>\$ 69,062,930</u>

* Party-in-interest

See independent auditor's report.

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 11,031,368	October 1, 2022	14	\$ 1,095,610
Shortfall	\$ (1,254,801)	October 1, 2023	15	\$ (119,225)

Schedule SB Attachment (Form 5500)—2023 Plan Year
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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes:

- A change in the expected rate of return on assets from 6.30 percent for the 2022 Plan Year to 6.50 percent for the 2023 Plan Year.
- A change in the cash balance interest crediting rate from 4.50 percent to 5.00 percent.

These changes were made to better reflect the anticipated plan experience.

The nonprescribed assumption changes listed above did not reduce the funding shortfall more than the threshold stated in the Internal Revenue Code Section 430(h)(5), as such, approval of the Commissioner is not required.