

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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: RSR CORPORATION RETIREMENT INCOME PENSION PLAN AND TRUST
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1976
2a Plan sponsor's name (employer, if for a single-employer plan): RSR CORPORATION
2b Employer Identification Number (EIN): 75-1379848
2c Sponsor's telephone number: 469-242-4670
2d Business code (see instructions): 331400
3a Plan administrator's name and address: [X] 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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 60
5b Total number of participants at the end of the plan year: 57
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 35
5d(2) Total number of active participants at the end of the plan year: 32
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 2

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, and Name. Includes entries for Kimberly Oyewole signed on 07/22/2025 and 07/21/2025.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 546161. (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	6548084	6206558
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	6548084	6206558
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	780369	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		780369
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1108381	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	13514	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		1121895
i Net income (loss) (subtract line 8h from line 8c)	8i		-341526
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		25000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

15 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 08 / 31 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705466A.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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 <u>RSR CORPORATION RETIREMENT INCOME PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>RSR CORPORATION</u>	D Employer Identification Number (EIN) <u>75-1379848</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>6548084</u>
	b Actuarial value	2b	<u>6548084</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>4</u>	<u>428590</u>
	b For terminated vested participants	<u>21</u>	<u>835918</u>
	c For active participants	<u>35</u>	<u>3221554</u>
	d Total	<u>60</u>	<u>4486062</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.21 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>435919</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>435919</u>

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

SIGN HERE Signature of actuary <u>WILLIAM NEIL CORNELL, EA, MAAA</u> Type or print name of actuary <u>STANDARD RETIREMENT SERVICES</u> Firm name <u>P.O. BOX 711</u> <u>PORTLAND, OR 97207-0711</u> Address of the firm	<u>07/15/2025</u> Date <u>23-06487</u> Most recent enrollment number <u>971-321-8418</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part 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)	35175	228093
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)	35175	228093
10	Interest on line 9 using prior year's actual return of <u>15.44</u> %	5431	35218
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		6236
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>5.29</u> %		330
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		6566
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)	40606	263311

Part III Funding Percentages			
14	Funding target attainment percentage	14	137.48 %
15	Adjusted funding target attainment percentage	15	144.17 %
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	113.34 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
Totals ▶			18(b)	0	18(c)	0	

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

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

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> 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..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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 435919
b Excess assets, if applicable, but not greater than line 31a				31b 435919
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
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 0
	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 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

RSR Corporation Retirement Income Pension Plan and Trust

Appendix B – Summary of Actuarial Assumptions and Methods

For attachment to 2024 Schedule SB, Part V – Actuarial Assumptions and Methods
EIN 74-1379848 / PN 001

Actuarial Value of Assets:	Market Value Method.		
Funding Target Discount Rates	ARP	For PBGC Premium Purpose:	For Maximum Tax Deductible:
Years 0 to 5:	4.75%	5.01%	4.37%
Years 6 to 20:	4.96%	5.13%	4.96%
Years 21 on:	5.59%	5.15%	4.95%
Salary Scale (Compounded Annually):	4.00%		
Mortality Table:	IRS 2024 Small Plan Combined Static Mortality.		
Retirement:	<u>For Active Participants:</u>		
	<u>Age</u>	<u>Rate</u>	
	55-59	3.00%	
	60-64	5.00%	
	65	50.00%	
	66-67	30.00%	
	68	40.00%	
	69	50.00%	
	70+	100.00%	
	<u>For Terminated Vested Participants:</u>		
	<u>Age</u>	<u>Rate</u>	
	65	100.00%	
Turnover:	Rates are as follows:		
	<u>Age (Service)</u>	<u>Rate</u>	
	All (<1)	30.00%	
	All (1-3)	20.00%	
	All (3-4)	12.00%	
	All (4-5)	10.00%	
	<35 (5+)	10.00%	
	35-44 (5+)	3.00%	
	45+ (5+)	5.00%	
Disability Incidence:	None.		
Assumed Form of Payment:	It is assumed 100% of the participants elect a lump sum.		
Lump Sum Valuation Method:	Annuity substitution.		
Lump Sum Mortality Table:	IRS 2024 Applicable Mortality for 417(e).		

RSR Corporation Retirement Income Pension Plan and Trust

Lump Sum Interest Rates:	Valuation Segment rates.
Marital Status:	80% of males and 80% of females are assumed to be married. Husbands are assumed to be 3 years older than spouses.
Expenses:	None.
Plan Benefits Not Considered:	None.

ASC 960 Assumptions:

ASC 960 Discount Rate:	5.50%
ASC 960 Mortality Table:	Pri-2012 Total Dataset (Employee/Retiree) Amount-Weighted Mortality with SOA MP-2021.
Lump Sum Mortality Table:	IRS 2024 Applicable Mortality for 417(e).
Lump Sum Rate:	5.50%
Changes Since Prior Year:	The mortality tables and segment rates were updated as per IRS regulations.

RSR Corporation Retirement Income Pension Plan and Trust

Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 22 – Description of Weighted Average Retirement Age
 EIN 74-1379848 / PN 001

Weighted Average Retirement Age

Age	Estimated Plan Participants	Percentage Expected to Retire	Number Expected to Retire	Weighted Factor
55	100.00	3%	3.00	165.00
56	97.00	3%	2.91	162.96
57	94.09	3%	2.82	160.89
58	91.27	3%	2.74	158.81
59	88.53	3%	2.66	156.70
60	85.87	5%	4.29	257.62
61	81.58	5%	4.08	248.82
62	77.50	5%	3.88	240.25
63	73.63	5%	3.68	231.92
64	69.94	5%	3.50	223.82
65	66.45	50%	33.22	2159.53
66	33.22	30%	9.97	657.83
67	23.26	30%	6.98	467.46
68	16.28	40%	6.51	442.80
69	9.77	50%	4.88	336.99
70	4.88	100%	4.88	341.87
			100.00	6413.27
		Weighted Average Retirement Age:		64.13

RSR Corporation Retirement Income Pension Plan and Trust

Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 26 – Schedule of Active Participant Data
EIN 74-1379848 / PN 001

Active Participant Age/Service Distribution

Age	Years of Credit Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	>40	
<25											0
25-29		2									2
30-34		3									3
35-39		1									1
40-44		3	1								4
45-49		1	1		1						3
50-54		2	2	1	1	1					7
55-59		1		1	1						3
60-64			2	1	2	1	1	1	1		9
65-69		1				1				1	3
>70											0
Total	0	14	6	3	5	3	1	1	1	1	35

RSR Corporation Retirement Income Pension Plan and Trust

Appendix A – Summary of Principal Plan Provisions

*For attachment to 2024 Schedule SB, Part V – Summary of Plan Provisions
EIN 74-1379848 / PN 001*

Original Effective Date:	January 1, 1976.
Last Restatement:	November 1, 2020.
Subsequent Amendments:	None.
Participation:	Each employee shall become an active participant as of the January 1 or July 1 coinciding with or immediately following the completion of at least 12 months of preliminary service.
Vesting Service:	The sum of the plan years during which a participant has at least 1,000 hours of service.
Benefit Service:	<p>The sum of the plan years during which the participant has at least 2,000 hours of service.</p> <p>If a participant works for less than 2,000 hours but has at least 1,000 hours of service, then will receive a fractional year of benefit service based on hours of service divided by 2,000. Benefit service will not be credited if in a plan year hours of service is less than 1,000.</p> <p>A participant will receive fractional benefit year of service if he has worked for less than 1,000 hours in a plan year in which the employee commences employment, is rehired, retires on his Early, Normal or Late retirement date or dies or becomes disabled. Then such a fractional year shall be arrived at by dividing actual Hours of Service by 2,000 hours of service.</p>
Normal Retirement Date:	First of the calendar month coincident with or next following attainment of age 65.
Early Retirement Date:	At any time after attainment of age 55 and 15 years of vesting service, a participant may elect early retirement.
Late Retirement Date:	Retirement may be postponed beyond the normal retirement date. Late retirement benefits will be the greater of (a) accrued benefit at the late retirement date, or (b) actuarial equivalent of the normal retirement benefit.
Average Monthly Compensation:	The monthly average of the 5 consecutive Plan Years that gives the highest average.
Accrued Benefit	The greater of (1) 0.75% of Average Monthly Compensation multiplied by Benefit years of Service projected to Normal Retirement Date or (2) \$12.50 multiplied by Benefit Years of Service determined as of Normal Retirement Date.

RSR Corporation Retirement Income Pension Plan and Trust

Appendix A – Summary of Principal Plan Provisions (cont.)

Normal Retirement Benefit:	Accrued Benefit.						
Termination Benefit Amount:	A terminating participant who has completed five years of service is entitled to receive benefits as soon as administratively feasible following termination of employment.						
Vesting Schedule:	<table><thead><tr><th><u>Years of Vesting Service</u></th><th><u>Percentage</u></th></tr></thead><tbody><tr><td>Less than 5</td><td>0%</td></tr><tr><td>5</td><td>100%</td></tr></tbody></table> <p>A participant is 100% vested in case of Death and as of Early Retirement Date.</p>	<u>Years of Vesting Service</u>	<u>Percentage</u>	Less than 5	0%	5	100%
<u>Years of Vesting Service</u>	<u>Percentage</u>						
Less than 5	0%						
5	100%						
Early Retirement Benefit:	Vested Accrued Benefit reduced by 1/15 for each of the first 5 years, and thereafter by 1/30 for each of the next five years (and actuarially thereafter) that the Early Retirement date precedes Normal Retirement Date.						
Disability Amount:	N/A						
Pre-Retirement Death Benefit Amount:	If a participant dies prior to the time his benefit payments commence, the participant's beneficiary is entitled to a benefit equal to the minimum spouse death benefit. The minimum spouse's death benefit is equal to the amount that would have been paid to your spouse if you had begun receiving distributions under a joint and 50% survivor annuity. No death benefits are provided if the participant is not married at the time of death.						
Post-Retirement Death Benefit Amount:	None except as provided by the annuity form elected.						
Normal Form of Benefit:	Monthly for the life of the participant.						
Optional Forms of Payment:	Benefits which are actuarially equivalent to the normal form may be paid in any of the following alternative forms : <ul style="list-style-type: none">▪ Life annuity.▪ 60 and 120 months Certain and Life Annuity.▪ 50%, 75% and 100% Joint and Survivor▪ Single Lump Sum						
Changes Since Last Year:	None.						

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A** This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- B** This return/report is the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)
- C** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)
- D** If the plan is a collectively-bargained plan, check here ▶
- 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 RSR CORPORATION RETIREMENT INCOME PENSION PLAN AND TRUST	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan	01/01/1976
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) RSR CORPORATION 2126 VANCO DRIVE IRVING TX 75061	2b Employer Identification Number (EIN)	75-1379848
	2c Sponsor's telephone number	(469) 242-4670
	2d Business code (see instructions)	331400
3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	
5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year..... c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) d(1) Total number of active participants at the beginning of the plan year..... d(2) Total number of active participants at the end of the plan year e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5a	60
	5b	57
	5c(1)	
	5c(2)	
	5d(1)	35
	5d(2)	32
	5e	2

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	<i>Kimberly Oyewole</i>	07-22-2025	KIMBERLY OYEWOLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Kimberly Oyewole</i>	07-22-2025	Kimberly Oyewole
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 546161. (See instructions.)

Part III Financial Information			
7		(a) Beginning of Year	(b) End of Year
7	Plan Assets and Liabilities		
a	Total plan assets	6,548,084	6,206,558
b	Total plan liabilities		
c	Net plan assets (subtract line 7b from line 7a)	6,548,084	6,206,558
8		(a) Amount	(b) Total
8	Income, Expenses, and Transfers for this Plan Year		
a	Contributions received or receivable from:		
	(1) Employers		
	(2) Participants.....		
	(3) Others (including rollovers).....		
b	Other income (loss)	780,369	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		780,369
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	1,108,381	
e	Certain deemed and/or corrective distributions (see instructions) .		
f	Administrative service providers (salaries, fees, commissions)	13,514	
g	Other expenses		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)		1,121,895
i	Net income (loss) (subtract line 8h from line 8c)		-341,526
j	Transfers to (from) the plan (see instructions).....		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions		Yes	No	Amount
10	During the plan year:			
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		25,000,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

15 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 08/31/2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705466a.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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 RSR CORPORATION RETIREMENT INCOME PENSION PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF RSR CORPORATION	D Employer Identification Number (EIN) 75-1379848	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2024

2 Assets:		
a Market value	2a	6,548,084
b Actuarial value	2b	6,548,084

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	4	428,590	428,590
b For terminated vested participants	21	835,918	835,918
c For active participants	35	3,221,554	3,277,288
d Total	60	4,486,062	4,541,796

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** 5.21 %

6 Target normal cost		
a Present value of current plan year accruals	6a	435,919
b Expected plan-related expenses	6b	0
c Target normal cost	6c	435,919

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 WILLIAM NEIL CORNELL, EA, MAAA Type or print name of actuary STANDARD RETIREMENT SERVICES Firm name P.O. BOX 711 PORTLAND OR 97207-0711 Address of the firm	July 15, 2025 Date 23-06487 Most recent enrollment number (971) 321-8418 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part 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)	35,175	228,093
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)	35,175	228,093
10 Interest on line 9 using prior year's actual return of <u>15.44</u> %	5,431	35,218
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		6,236
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>5.29</u> %		330
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		6,566
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)	40,606	263,311

Part III	Funding Percentages	
14 Funding target attainment percentage	14	137.48%
15 Adjusted funding target attainment percentage	15	144.17%
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	113.34%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV	Contributions and Liquidity Shortfalls						
18 Contributions made to the plan for the plan year by employer(s) and employees:							
	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
			Totals ▶	18(b)	0	18(c)	0

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
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 435,919
b Excess assets, if applicable, but not greater than line 31a				31b 435,919
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
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 0
	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 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

RSR Corporation Retirement Income Pension Plan and Trust

Appendix B – Summary of Actuarial Assumptions and Methods

For attachment to 2024 Schedule SB, Part V – Actuarial Assumptions and Methods
EIN 74-1379848 / PN 001

Actuarial Value of Assets:	Market Value Method.		
Funding Target Discount Rates	ARP	For PBGC Premium Purpose:	For Maximum Tax Deductible:
Years 0 to 5:	4.75%	5.01%	4.37%
Years 6 to 20:	4.96%	5.13%	4.96%
Years 21 on:	5.59%	5.15%	4.95%
Salary Scale (Compounded Annually):	4.00%		
Mortality Table:	IRS 2024 Small Plan Combined Static Mortality.		
Retirement:	<u>For Active Participants:</u>		
	<u>Age</u>	<u>Rate</u>	
	55-59	3.00%	
	60-64	5.00%	
	65	50.00%	
	66-67	30.00%	
	68	40.00%	
	69	50.00%	
	70+	100.00%	
	<u>For Terminated Vested Participants:</u>		
	<u>Age</u>	<u>Rate</u>	
	65	100.00%	
Turnover:	Rates are as follows:		
	<u>Age (Service)</u>	<u>Rate</u>	
	All (<1)	30.00%	
	All (1-3)	20.00%	
	All (3-4)	12.00%	
	All (4-5)	10.00%	
	<35 (5+)	10.00%	
	35-44 (5+)	3.00%	
	45+ (5+)	5.00%	
Disability Incidence:	None.		
Assumed Form of Payment:	It is assumed 100% of the participants elect a lump sum.		
Lump Sum Valuation Method:	Annuity substitution.		
Lump Sum Mortality Table:	IRS 2024 Applicable Mortality for 417(e).		

RSR Corporation Retirement Income Pension Plan and Trust

Lump Sum Interest Rates:	Valuation Segment rates.
Marital Status:	80% of males and 80% of females are assumed to be married. Husbands are assumed to be 3 years older than spouses.
Expenses:	None.
Plan Benefits Not Considered:	None.

ASC 960 Assumptions:

ASC 960 Discount Rate:	5.50%
ASC 960 Mortality Table:	Pri-2012 Total Dataset (Employee/Retiree) Amount-Weighted Mortality with SOA MP-2021.
Lump Sum Mortality Table:	IRS 2024 Applicable Mortality for 417(e).
Lump Sum Rate:	5.50%
Changes Since Prior Year:	The mortality tables and segment rates were updated as per IRS regulations.

RSR Corporation Retirement Income Pension Plan and Trust

Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 22 – Description of Weighted Average Retirement Age
 EIN 74-1379848 / PN 001

Weighted Average Retirement Age

Age	Estimated Plan Participants	Percentage Expected to Retire	Number Expected to Retire	Weighted Factor
55	100.00	3%	3.00	165.00
56	97.00	3%	2.91	162.96
57	94.09	3%	2.82	160.89
58	91.27	3%	2.74	158.81
59	88.53	3%	2.66	156.70
60	85.87	5%	4.29	257.62
61	81.58	5%	4.08	248.82
62	77.50	5%	3.88	240.25
63	73.63	5%	3.68	231.92
64	69.94	5%	3.50	223.82
65	66.45	50%	33.22	2159.53
66	33.22	30%	9.97	657.83
67	23.26	30%	6.98	467.46
68	16.28	40%	6.51	442.80
69	9.77	50%	4.88	336.99
70	4.88	100%	4.88	341.87
			100.00	6413.27
		Weighted Average Retirement Age:		64.13

RSR Corporation Retirement Income Pension Plan and Trust

Appendix C – Other Attachments to Schedule SB of Form 5500

For attachment to 2024 Schedule SB, Line 26 – Schedule of Active Participant Data
 EIN 74-1379848 / PN 001

Active Participant Age/Service Distribution

Age	Years of Credit Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	>40	
<25											0
25-29		2									2
30-34		3									3
35-39		1									1
40-44		3	1								4
45-49		1	1		1						3
50-54		2	2	1	1	1					7
55-59		1		1	1						3
60-64			2	1	2	1	1	1	1		9
65-69		1				1				1	3
>70											0
Total	0	14	6	3	5	3	1	1	1	1	35

RSR Corporation Retirement Income Pension Plan and Trust

Appendix A – Summary of Principal Plan Provisions

*For attachment to 2024 Schedule SB, Part V – Summary of Plan Provisions
EIN 74-1379848 / PN 001*

Original Effective Date:	January 1, 1976.
Last Restatement:	November 1, 2020.
Subsequent Amendments:	None.
Participation:	Each employee shall become an active participant as of the January 1 or July 1 coinciding with or immediately following the completion of at least 12 months of preliminary service.
Vesting Service:	The sum of the plan years during which a participant has at least 1,000 hours of service.
Benefit Service:	<p>The sum of the plan years during which the participant has at least 2,000 hours of service.</p> <p>If a participant works for less than 2,000 hours but has at least 1,000 hours of service, then will receive a fractional year of benefit service based on hours of service divided by 2,000. Benefit service will not be credited if in a plan year hours of service is less than 1,000.</p> <p>A participant will receive fractional benefit year of service if he has worked for less than 1,000 hours in a plan year in which the employee commences employment, is rehired, retires on his Early, Normal or Late retirement date or dies or becomes disabled. Then such a fractional year shall be arrived at by dividing actual Hours of Service by 2,000 hours of service.</p>
Normal Retirement Date:	First of the calendar month coincident with or next following attainment of age 65.
Early Retirement Date:	At any time after attainment of age 55 and 15 years of vesting service, a participant may elect early retirement.
Late Retirement Date:	Retirement may be postponed beyond the normal retirement date. Late retirement benefits will be the greater of (a) accrued benefit at the late retirement date, or (b) actuarial equivalent of the normal retirement benefit.
Average Monthly Compensation:	The monthly average of the 5 consecutive Plan Years that gives the highest average.
Accrued Benefit	The greater of (1) 0.75% of Average Monthly Compensation multiplied by Benefit years of Service projected to Normal Retirement Date or (2) \$12.50 multiplied by Benefit Years of Service determined as of Normal Retirement Date.

RSR Corporation Retirement Income Pension Plan and Trust

Appendix A – Summary of Principal Plan Provisions (cont.)

Normal Retirement Benefit:	Accrued Benefit.						
Termination Benefit Amount:	A terminating participant who has completed five years of service is entitled to receive benefits as soon as administratively feasible following termination of employment.						
Vesting Schedule:	<table><thead><tr><th><u>Years of Vesting Service</u></th><th><u>Percentage</u></th></tr></thead><tbody><tr><td>Less than 5</td><td>0%</td></tr><tr><td>5</td><td>100%</td></tr></tbody></table> <p>A participant is 100% vested in case of Death and as of Early Retirement Date.</p>	<u>Years of Vesting Service</u>	<u>Percentage</u>	Less than 5	0%	5	100%
<u>Years of Vesting Service</u>	<u>Percentage</u>						
Less than 5	0%						
5	100%						
Early Retirement Benefit:	Vested Accrued Benefit reduced by 1/15 for each of the first 5 years, and thereafter by 1/30 for each of the next five years (and actuarially thereafter) that the Early Retirement date precedes Normal Retirement Date.						
Disability Amount:	N/A						
Pre-Retirement Death Benefit Amount:	If a participant dies prior to the time his benefit payments commence, the participant's beneficiary is entitled to a benefit equal to the minimum spouse death benefit. The minimum spouse's death benefit is equal to the amount that would have been paid to your spouse if you had begun receiving distributions under a joint and 50% survivor annuity. No death benefits are provided if the participant is not married at the time of death.						
Post-Retirement Death Benefit Amount:	None except as provided by the annuity form elected.						
Normal Form of Benefit:	Monthly for the life of the participant.						
Optional Forms of Payment:	Benefits which are actuarially equivalent to the normal form may be paid in any of the following alternative forms : <ul style="list-style-type: none">▪ Life annuity.▪ 60 and 120 months Certain and Life Annuity.▪ 50%, 75% and 100% Joint and Survivor▪ Single Lump Sum						
Changes Since Last Year:	None.						