

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

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 multiemployer plan [ ] a multiple-employer plan... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [ ] automatic extension... 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 COOPER MACHINERY SERVICES, LLC 401(K) PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/2020
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) COOPER MACHINERY SERVICES, LLC 16250 PORT NORTHWEST DRIVE HOUSTON, TX 77041
2b Employer Identification Number (EIN) 46-5397496
2c Plan Sponsor's telephone number 713-354-1900
2d Business code (see instructions) 811310

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

|   |  |     |
|---|--|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN              |     |
|   | <b>3c</b> Administrator's telephone number |     |
|   |  |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name  | <b>4b</b> EIN                              |     |
|   | <b>4d</b> PN                               |     |
| <b>5</b> Total number of participants at the beginning of the plan year   | <b>5</b>                                   | 705 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 565 |
|   | <b>6a(2)</b>                               | 599 |
|   | <b>6b</b>                                  | 1   |
|   | <b>6c</b>                                  | 158 |
|   | <b>6d</b>                                  | 758 |
|   | <b>6e</b>                                  | 2   |
|   | <b>6f</b>                                  | 760 |
|   | <b>6g(1)</b>                               | 676 |
|   | <b>6g(2)</b>                               | 706 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  | <b>7</b>                                   |     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2E 2F 2G 2J 2K 2T 3D 3H

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

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

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

|  |   |
|--|---|
| <b>a Pension Schedules</b>   | <b>b General Schedules</b>  |
| (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)   | (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)                            |
| (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)                          |
| (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                               | (3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>1</u> |
| (4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____  | (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)                     |
| (5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)  | (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)               |
|  | (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)                             |

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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|   |  |  |
|---|--|--|
| <p><b>SCHEDULE A</b><br/><b>(Form 5500)</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p> | <p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p> |
|---|--|--|

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

|  |  |                   |
|--|--|-------------------|
| <p><b>A</b> Name of plan<br/><b>COOPER MACHINERY SERVICES, LLC 401(K) PLAN</b></p>                             | <p><b>B</b> Three-digit plan number (PN) ▶</p>                             | <p><b>001</b></p> |
| <p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br/><b>COOPER MACHINERY SERVICES, LLC</b></p> | <p><b>D</b> Employer Identification Number (EIN)<br/><b>46-5397496</b></p> |                   |

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY**

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|---|-------------------------|------------|
|            |               |                                       |   | (f) From                | (g) To     |
| 71-0294708 | 86509         | YH4363                                | 613   | 01/01/2024              | 12/31/2024 |

**2 Insurance fee and commission information.** Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|   |                                      |
|---|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</b> Total amount of fees paid |
|---|--------------------------------------|

**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
|   | (c) Amount                      | (d) Purpose |                       |
|   |                                 |             |                       |

**Part II Investment and Annuity Contract Information**  
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|  |          |          |
|--|----------|----------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 1031063  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 23544102 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

|  |           |  |
|--|-----------|--|
| <b>b</b> Premiums paid to carrier .....  | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....  | <b>6c</b> |  |
| <b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1)  individual policies (2)  group deferred annuity  
 (3)  other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1)  deposit administration (2)  immediate participation guarantee  
 (3)  guaranteed investment (4)  other ▶ GROUP PENSION FUNDING

|  |           |         |
|--|-----------|---------|
| <b>b</b> Balance at the end of the previous year ..... | <b>7b</b> | 1573359 |
|--|-----------|---------|

|   |              |        |
|---|--------------|--------|
| <b>c</b> Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | 272754 |
|   | <b>7c(2)</b> |        |
|   | <b>7c(3)</b> | 22192  |
|   | <b>7c(4)</b> |        |
|   | <b>7c(5)</b> | 32190  |
| ▶ *   |              |        |

|                           |              |        |
|---------------------------|--------------|--------|
| (6) Total additions ..... | <b>7c(6)</b> | 327136 |
|---------------------------|--------------|--------|

|   |           |         |
|---|-----------|---------|
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 1900495 |
|---|-----------|---------|

|   |              |        |
|---|--------------|--------|
| <b>e</b> Deductions:<br>(1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | 340142 |
|   | <b>7e(2)</b> | 996    |
|   | <b>7e(3)</b> | 432276 |
|   | <b>7e(4)</b> | 33431  |
|   | ▶ *          |        |

|                            |              |        |
|----------------------------|--------------|--------|
| (5) Total deductions ..... | <b>7e(5)</b> | 806845 |
|----------------------------|--------------|--------|

|  |           |         |
|--|-----------|---------|
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> )..... | <b>7f</b> | 1093650 |
|--|-----------|---------|

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

|          |  |                 |                 |
|----------|--|-----------------|-----------------|
| <b>a</b> | Premiums: (1) Amount received .....  | <b>9a(1)</b>    |                 |
|          | (2) Increase (decrease) in amount due but unpaid .....   | <b>9a(2)</b>    |                 |
|          | (3) Increase (decrease) in unearned premium reserve .....  | <b>9a(3)</b>    |                 |
|          | (4) Earned ((1) + (2) - (3)) .....   |                 | <b>9a(4)</b>    |
| <b>b</b> | Benefit charges (1) Claims paid .....  | <b>9b(1)</b>    |                 |
|          | (2) Increase (decrease) in claim reserves .....  | <b>9b(2)</b>    |                 |
|          | (3) Incurred claims (add (1) and (2)) .....  |                 | <b>9b(3)</b>    |
|          | (4) Claims charged .....   |                 | <b>9b(4)</b>    |
| <b>c</b> | Remainder of premium: (1) Retention charges (on an accrual basis) --   |                 |                 |
|          | (A) Commissions .....  | <b>9c(1)(A)</b> |                 |
|          | (B) Administrative service or other fees .....   | <b>9c(1)(B)</b> |                 |
|          | (C) Other specific acquisition costs .....   | <b>9c(1)(C)</b> |                 |
|          | (D) Other expenses .....   | <b>9c(1)(D)</b> |                 |
|          | (E) Taxes .....  | <b>9c(1)(E)</b> |                 |
|          | (F) Charges for risks or other contingencies .....   | <b>9c(1)(F)</b> |                 |
|          | (G) Other retention charges .....  | <b>9c(1)(G)</b> |                 |
|          | (H) Total retention .....  |                 | <b>9c(1)(H)</b> |
|          | (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |
| <b>d</b> | Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....   |                 | <b>9d(1)</b>    |
|          | (2) Claim reserves .....   |                 | <b>9d(2)</b>    |
|          | (3) Other reserves .....   |                 | <b>9d(3)</b>    |
| <b>e</b> | Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....  |                 | <b>9e</b>       |

**10** Nonexperience-rated contracts:

|          |  |            |  |
|----------|--|------------|--|
| <b>a</b> | Total premiums or subscription charges paid to carrier .....   | <b>10a</b> |  |
| <b>b</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. .... | <b>10b</b> |  |

Specify nature of costs.

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? .....  Yes  No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|  |  |   |
|--|--|---|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|--|---|

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

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><b>COOPER MACHINERY SERVICES, LLC 401(K) PLAN</b>                             | <b>B</b> Three-digit plan number (PN) ▶                            | <b>001</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>COOPER MACHINERY SERVICES, LLC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>46-5397496</b> |            |

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

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

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

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

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

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

**VOYA RETIREMENT INSURANCE & ANNUITY**

**71-0294708**

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

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

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 64                     | SERVICE PROVIDER  | 23300  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 3   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|   |  |  |
|---|--|--|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---|--|--|

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

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><u>COOPER MACHINERY SERVICES, LLC 401(K) PLAN</u>                                    | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>COOPER MACHINERY SERVICES, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>46-5397496</u> |            |

|               |  |
|---------------|--|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

|   |                               |  |
|---|-------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE EXTENDED MARKET INDEX</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>NORTHERN TRUST INVESTMENTS INC</u>       |                               |  |
| <b>c</b> EIN-PN <u>45-6138589-100</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>451069</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE S&amp;P 500 INDEX FUND DC</u> |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>NORTHERN TRUST</u>                       |                               |  |
| <b>c</b> EIN-PN <u>45-6138589-002</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2621511</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLL ACWI EX-US INVEST MKT IDX F</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>    |                               |  |
| <b>c</b> EIN-PN <u>45-6138589-223</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>420075</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFS MID CAP VALUE FUND - FEE CLASS</u>      |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST FUNDS</u>               |                               |  |
| <b>c</b> EIN-PN <u>38-4139822-616</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>249941</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFS LARGE CAP VALUE CIT - FEE CLASS</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST FUNDS</u>               |                               |  |
| <b>c</b> EIN-PN <u>38-7275332-781</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>927914</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>WILMINGTON TRUST EUROPACIFIC GROWTH</u>     |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST, N.A</u>                |                               |  |
| <b>c</b> EIN-PN <u>86-1876640-675</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>812678</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>HARBOR CAPITAL APPRECIATION CIT R</u>       |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>HARBOR FUNDS</u>                         |                               |  |
| <b>c</b> EIN-PN <u>84-4022934-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2880928</u> |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **NT COLLECTIVE AGGREGATE BOND INDEX**

**b** Name of sponsor of entity listed in (a): **NORTHERN TRUST**

|                                       |                               |   |
|---------------------------------------|-------------------------------|---|
| <b>c</b> EIN-PN <b>45-6138589-088</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>398441</b> |
|---------------------------------------|-------------------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **FIDELITY CIT FIAM CORE PLUS CP**

**b** Name of sponsor of entity listed in (a): **FIDELITY FUNDS**

|                                       |                               |   |
|---------------------------------------|-------------------------------|---|
| <b>c</b> EIN-PN <b>04-3022712-132</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>575608</b> |
|---------------------------------------|-------------------------------|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VARIABLE ANNUITY ACCOUNT D**

**b** Name of sponsor of entity listed in (a): **VOYA RETIREMENT INSURANCE & ANNUITY CO**

|                                       |                               |   |
|---------------------------------------|-------------------------------|---|
| <b>c</b> EIN-PN <b>71-0294708-000</b> | <b>d</b> Entity code <b>P</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>23544102</b> |
|---------------------------------------|-------------------------------|---|

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

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

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |   |
|-----------------|----------------------|---|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

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



|  |  |   |
|--|--|---|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|--|--|---|

|  |  |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b> |  |
| <b>A</b> Name of plan<br><b>COOPER MACHINERY SERVICES, LLC 401(K) PLAN</b>                               | <b>B</b> Three-digit plan number (PN) ▶ <b>001</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>COOPER MACHINERY SERVICES, LLC</b>   | <b>D</b> Employer Identification Number (EIN)<br><b>46-5397496</b> |

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

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

|   | (a) Beginning of Year | (b) End of Year |
|---|-----------------------|-----------------|
| <b>Assets</b>   |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....   | <b>1a</b>             |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                       |                 |
| <b>(1)</b> Employer contributions .....   | <b>1b(1)</b>          |                 |
| <b>(2)</b> Participant contributions .....  | <b>1b(2)</b>          |                 |
| <b>(3)</b> Other .....  | <b>1b(3)</b>          |                 |
| <b>c</b> General investments:   |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>          |                 |
| <b>(2)</b> U.S. Government securities .....   | <b>1c(2)</b>          |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                       |                 |
| <b>(A)</b> Preferred .....  | <b>1c(3)(A)</b>       |                 |
| <b>(B)</b> All other .....  | <b>1c(3)(B)</b>       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                       |                 |
| <b>(A)</b> Preferred .....  | <b>1c(4)(A)</b>       |                 |
| <b>(B)</b> Common .....   | <b>1c(4)(B)</b>       |                 |
| <b>(5)</b> Partnership/joint venture interests .....  | <b>1c(5)</b>          |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>          |                 |
| <b>(7)</b> Loans (other than to participants) .....   | <b>1c(7)</b>          |                 |
| <b>(8)</b> Participant loans .....  | <b>1c(8)</b>          | 676727          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>          | 6331285         |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>         |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>         |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>         |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....       | <b>1c(13)</b>         | 19983114        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>         | 1573359         |
| <b>(15)</b> Other.....  | <b>1c(15)</b>         | 1087445         |
|   |                       | 9338164         |
|   |                       | 23544102        |
|   |                       | 1093650         |

| 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    | 28564485              | 35063361        |
| <b>Liabilities</b>  |       |                       |                 |
| 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               |
| <b>Net Assets</b>   |       |                       |                 |
| l Net assets (subtract line 1k from line 1f).....                 | 1l    | 28564485              | 35063361        |

**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 |
|--|----------|------------|-----------|
| <b>a Contributions:</b>  |          |            |           |
| (1) Received or receivable in cash from: (A) Employers.....                                  | 2a(1)(A) | 2712486    |           |
| (B) Participants.....  | 2a(1)(B) | 4788161    |           |
| (C) Others (including rollovers).....  | 2a(1)(C) | 648573     |           |
| (2) Noncash contributions.....   | 2a(2)    |            |           |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....                   | 2a(3)    |            | 8149220   |
| <b>b Earnings on investments:</b>  |          |            |           |
| (1) Interest:  |          |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) |            |           |
| (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) | 70994      |           |
| (F) Other.....   | 2b(1)(F) | 22192      |           |
| (G) Total interest. Add lines 2b(1)(A) through (F).....                                      | 2b(1)(G) |            | 93186     |
| (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) | 576        |           |
| (D) Total dividends. Add lines 2b(2)(A), (B), and (C).....                                   | 2b(2)(D) |            | 576       |
| (3) Rents.....   | 2b(3)    |            |           |
| (4) Net gain (loss) on sale of assets:   |          |            |           |
| (A) Aggregate proceeds.....  | 2b(4)(A) |            |           |
| (B) Aggregate carrying amount (see instructions).....  | 2b(4)(B) |            |           |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....                          | 2b(4)(C) |            |           |
| (5) Unrealized appreciation (depreciation) of assets:  |          |            |           |
| (A) Real estate.....   | 2b(5)(A) |            |           |
| (B) Other.....   | 2b(5)(B) |            |           |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....                 | 2b(5)(C) |            |           |

|   |               | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            | 1383987   |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            | 2382804   |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            |           |
| <b>c</b> Other income .....   | <b>2c</b>     |            | 16715     |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | 12026488  |

**Expenses**

|   |               |         |         |
|---|---------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |               |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | <b>2e(1)</b>  | 5504312 |         |
| (2) To insurance carriers for the provision of benefits .....                               | <b>2e(2)</b>  |         |         |
| (3) Other .....   | <b>2e(3)</b>  |         |         |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | <b>2e(4)</b>  |         | 5504312 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | <b>2f</b>     |         |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>     |         |         |
| <b>h</b> Interest expense .....   | <b>2h</b>     |         |         |
| <b>i</b> Administrative expenses:   |               |         |         |
| (1) Salaries and allowances .....   | <b>2i(1)</b>  |         |         |
| (2) Contract administrator fees .....   | <b>2i(2)</b>  | 19700   |         |
| (3) Recordkeeping fees .....  | <b>2i(3)</b>  |         |         |
| (4) IQPA audit fees .....   | <b>2i(4)</b>  |         |         |
| (5) Investment advisory and investment management fees .....                                | <b>2i(5)</b>  |         |         |
| (6) Bank or trust company trustee/custodial fees .....                                      | <b>2i(6)</b>  |         |         |
| (7) Actuarial fees .....  | <b>2i(7)</b>  |         |         |
| (8) Legal fees .....  | <b>2i(8)</b>  |         |         |
| (9) Valuation/appraisal fees .....  | <b>2i(9)</b>  |         |         |
| (10) Other trustee fees and expenses .....  | <b>2i(10)</b> |         |         |
| (11) Other expenses .....   | <b>2i(11)</b> | 3600    |         |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | <b>2i(12)</b> |         | 23300   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>     |         | 5527612 |

**Net Income and Reconciliation**

|   |              |  |         |
|---|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 6498876 |
| <b>l</b> Transfers of assets:   |              |  |         |
| (1) To this plan .....  | <b>2l(1)</b> |  |         |
| (2) From this plan .....  | <b>2l(2)</b> |  |         |

**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: **HAM, LANGSTON AND BREZINA, LLP**

(2) EIN: **76-0448495**

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

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

**Part IV Compliance Questions**

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

During the plan year:

|  | Yes | No | Amount  |
|--|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)                 |     | X  |         |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)   |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)  |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond?   | X   |    | 2000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)   | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)   |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?  |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?   |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   |     | X  |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.  |     |    |         |

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

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

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 \_\_\_\_\_.

|  |   |   |
|--|---|---|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|---|

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

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><u>COOPER MACHINERY SERVICES, LLC 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>COOPER MACHINERY SERVICES, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>46-5397496</u> |            |

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

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

|  |   |  |
|--|---|--|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....  | 1 |  |
| <b>2</b> 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):<br>EIN(s): <u>71-0294708</u> |   |  |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>  |   |  |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....   | 3 |  |

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

|   |                              |                             |                              |
|---|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>   |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | 6a                           |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | 6b                           |                             |                              |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....   | 6c                           |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>  |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

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

|  |                                   |                                   |                               |                             |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

|  |                              |                             |
|--|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

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

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702844A.

**COOPER MACHINERY SERVICES 401(K) PLAN**

**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE  
WITH INDEPENDENT AUDITOR'S REPORT**

**As of and for the Years Ended December 31, 2024 and 2023**

**COOPER MACHINERY SERVICES 401(K) PLAN  
TABLE OF CONTENTS**

|  | <b><u>Page</u></b> |
|--|--------------------|
| Independent Auditor's Report   | 1                  |
| Financial Statements:  |                    |
| Statements of Net Assets Available for Benefits<br>As of December 31, 2024 and 2023                          | 4                  |
| Statements of Changes in Net Assets Available for Benefits<br>For the Years Ended December 31, 2024 and 2023 | 5                  |
| Notes to Financial Statements  | 6                  |
| Supplemental Schedule*:  |                    |
| Schedule H, Line 4i - Schedule of Assets (Held at End of Year)<br>As of December 31, 2024                    | 12                 |

\* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

## **INDEPENDENT AUDITOR'S REPORT**

To the Participants and Plan Administrator of the  
Cooper Machinery Services 401(k) Plan:

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

We have performed an audit of the financial statements of the Cooper Machinery Services 401(k) Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of 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 ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified 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 December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

### **Opinion**

In our opinion, based on our audits and on the procedures performed as described in the 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").
- 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.

## **INDEPENDENT AUDITOR'S REPORT, continued**

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT, continued**

**Other Matters - Supplemental Schedule Required by ERISA**

The supplemental schedule, *Schedule H, Line 4i – Schedule of Assets (Held at End of Year)* as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule 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.
- The information in the supplemental schedule 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).

*Hamm, Langston & Brezina, LLP*

Houston, Texas  
August 26, 2025

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**AS OF DECEMBER 31, 2024 AND 2023**

|   | <u>2024</u>          | <u>2023</u>          |
|---|----------------------|----------------------|
| Assets:   |                      |                      |
| Investments:  |                      |                      |
| Investments, at fair value (See Notes 2 and 3)          | \$ 32,882,266        | \$ 26,314,399        |
| Group Annuity Contracts, at contract value (See Note 4) | <u>1,093,650</u>     | <u>1,573,359</u>     |
| Total investments                                       | <u>33,975,916</u>    | <u>27,887,758</u>    |
| Receivables:  |                      |                      |
| Notes receivable from participants                      | <u>1,087,445</u>     | <u>676,727</u>       |
| Total receivables                                       | <u>1,087,445</u>     | <u>676,727</u>       |
| Net assets available for benefits                       | <u>\$ 35,063,361</u> | <u>\$ 28,564,485</u> |

The accompanying notes are an integral part of these financial statements.

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

|   | <u>2024</u>          | <u>2023</u>          |
|---|----------------------|----------------------|
| Additions to net assets attributed to:                  |                      |                      |
| Investment income:                                      |                      |                      |
| Interest and dividend income                            | \$ 22,192            | \$ 18,140            |
| Net appreciation in fair value of investments           | <u>3,784,082</u>     | <u>3,888,718</u>     |
| Total investment income                                 | <u>3,806,274</u>     | <u>3,906,858</u>     |
| Interest income from notes receivable from participants | 70,994               | 37,248               |
| Contributions:  |                      |                      |
| Participant   | 4,788,161            | 4,496,518            |
| Employer  | 2,712,486            | 2,102,574            |
| Rollovers   | <u>648,573</u>       | <u>299,318</u>       |
| Total contributions                                     | <u>8,149,220</u>     | <u>6,898,410</u>     |
| Total additions   | <u>12,026,488</u>    | <u>10,842,516</u>    |
| Deductions from net assets attributed to:               |                      |                      |
| Benefits and withdrawals                                | 5,504,312            | 2,685,371            |
| Administrative expenses                                 | <u>23,300</u>        | <u>14,975</u>        |
| Total deductions  | <u>5,527,612</u>     | <u>2,700,346</u>     |
| Net increase in net assets available for benefits       | 6,498,876            | 8,142,170            |
| Net assets available for benefits, beginning of year    | <u>28,564,485</u>    | <u>20,422,315</u>    |
| Net assets available for benefits, end of year          | <u>\$ 35,063,361</u> | <u>\$ 28,564,485</u> |

The accompanying notes are an integral part of these financial statements.

# COOPER MACHINERY SERVICES 401(K) PLAN

## NOTES TO FINANCIAL STATEMENTS

### 1. Description of Plan

The following description of Cooper Machinery Services 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### General

The Plan is a defined contribution plan, formed effective January 1, 2020 covering all full-time employees of Cooper Machinery Services (the "Company") meeting participation requirements described below. The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and all requirements of Section 401(a) of the Internal Revenue Code ("IRC").

The Plan was amended and restated effective January 1, 2024 to change the vesting for employer contributions. Effective January 1, 2023, all participants are 100% vested upon entering the Plan.

#### Administration

The Company is responsible for the administration and operation of the Plan. The Chief Executive Officer of the Company serves as the trustee of the Plan and Voya Retirement Insurance and Annuity Company (the "Custodian" or "Voya") serves as the custodian and recordkeeper.

#### Eligibility

All Company employees are eligible to participate in the Plan except (i) collectively-bargained employees, (ii) non-resident aliens who do not have United States income, (iii) leased employees, (iv) and interns.

Employees meeting the eligibility requirements described above may begin participating in the Plan on their date of hire after satisfying the eligibility requirements.

#### Automatic Enrollment

Employees who first become eligible to participate in the Plan are automatically enrolled on the date of hire and are given a thirty-day period to elect a deferral rate or to decline participation on the Plan. If the participant takes no action, a 4% contribution will be deducted from the participant's eligible wages and the deferral rate will be automatically increased based on the Plan year in which the automatic deferrals first apply to the participant.

| <u>Plan Year</u> | <u>Percentage</u> |
|------------------|-------------------|
| 1                | 4%                |
| 2                | 5%                |
| 3                | 6%                |
| 4                | 7%                |
| 5                | 8%                |
| 6                | 9%                |
| 7 and thereafter | 10%               |

#### Contributions

Employees may adjust their deferral rate at any time and can elect to contribute up to 50% of their eligible compensation as a pre-tax elective deferral or a Roth elective deferral not to exceed the \$23,000 and \$22,500, respectively, limitation as set forth in Section 402(g) of the IRC for 2024 and 2023. Participants may make catch-up contributions, pre-tax contributions that exceed the annual elective deferral limit, during any calendar year ending on or after the participant's 50<sup>th</sup> birthday.

Participants' total catch-up contributions cannot exceed \$7,500 for both 2024 and 2023. Participants may also make rollover contributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

# COOPER MACHINERY SERVICES 401(K) PLAN

## NOTES TO FINANCIAL STATEMENTS

### 1. Description of Plan, continued

#### Contributions, continued

The Company's discretionary matching contribution equal to a uniform percentage of salary deferrals. Before January 1, 2024, the Company makes matching contributions of 100% of participant contributions for the first 4% of participant base compensation contributed. Starting from January 1, 2024, the Company makes matching contributions of 100% for the first 4% of participant base compensation and matches 50% of contributions over the next 2% of participant base compensation contributed. For the year ended December 31, 2024 and 2023, the Company made discretionary matching contributions to the Plan of \$2,712,486 and \$2,102,574, respectively.

#### Participant Accounts

Each participant's account is credited with the participant's salary deferrals and rollover contributions and allocations of the Company contributions and Plan earnings and losses. Plan earnings and losses, net of appreciation (depreciation), are allocated as of the last day of each calendar quarter in the same proportion that each participant's and former participant's non-segregated accounts bear to the total of all participant's and former participant's non-segregated accounts as of the last day of each calendar quarter. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Participants self-direct the allocation of contributions to investment choices offered under the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

#### Vesting

The participants enrolled in the Plan on or after January 1, 2023 are immediately vested in their employee contributions and earnings thereon as well as balances rolled over into the Plan from other qualified benefit plans under ERISA and their safe harbor matching contributions.

The matching contributions made to participants enrolled in the Plan prior to January 1, 2023, are not fully vested and follow the discretionary employer contribution vesting schedule for terminations, death or permanent disability:

| <u>Years of Service</u>        | <u>Percentage</u> |
|--------------------------------|-------------------|
| Less than 2 years              | 0%                |
| 2 years, but less than 3 years | 20%               |
| 3 years, but less than 4 years | 40%               |
| 4 years, but less than 5 years | 60%               |
| 5 years, but less than 6 years | 80%               |
| 6 years to more                | 100%              |

The participants upon attaining normal retirement age, become fully vested in their discretionary employer contributions.

#### Notes Receivable from Participants

A participant with an account balance of \$2,000 or greater may borrow from his or her account a minimum of \$1,000 up to a maximum amount not to exceed the lesser of 50% of his or her account balance, or \$50,000. Only one loan is permitted to be outstanding for a participant at a time. Loan terms range from 1 to 5 years except in the case of a loan used to acquire a principal residence which will be a reasonable period of time determined at the time the loan is made. The loans are secured by the balance in the participant's account and bear interest at a rate of prime plus one percent. Loan repayments are made ratably through payroll deductions. The interest rates on outstanding loans remained consistent, ranging from 4.25% to 9.5% at December 31, 2024 and 2023, respectively.

# COOPER MACHINERY SERVICES 401(K) PLAN

## NOTES TO FINANCIAL STATEMENTS

### 1. Description of Plan, continued

#### Payment of Benefits

Benefit payments are typically made in a lump-sum distribution to the participant upon termination of employment, disability or retirement or to the designated beneficiary in the event of death, equal to the balance of the participant's account. Participants over the age of 59 ½ may make in-service withdrawals of the vested value of their accounts, subject to certain limitations as described in the Plan document. Hardship withdrawals prior to the age of 59 ½ are also permitted under certain circumstances.

#### Forfeitures

Forfeited nonvested accounts, subject to the Plan administrator's discretion, may be applied to employer contributions or Plan expenses. At December 31, 2024 and 2023, forfeitures available to reduce future employer contributions or pay Plan expenses were \$3,237 and \$1,544, respectively. The forfeitures used to reduce employer contributions or pay Plan expenses amounted of \$27,144 and \$0 for the years ended December 31, 2024 and 2023, respectively.

### 2. Summary of Significant Accounting Policies

#### Basis of Accounting

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

#### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

#### Risks and Uncertainties

The Plan provides for various investment securities. These 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 and the Statements of Changes in Net Assets Available for Benefits.

#### Investment Valuation and Income Recognition

Certain Plan investments are stated at fair value. Shares of pooled separate accounts are valued at the net asset value ("NAV") of shares held by the Plan at year-end. See Note 3 for a discussion of fair value measurements. The Plan invests in a fully-benefit responsive investment contract ("FBRIC") which is accounted for at contract value. Contract value is the relevant measure for the portion of the assets available for benefits of a defined contribution plan attributable to FBRICs because contract value is the amount participants would normally receive if they were to initiate permitted transactions under the terms of the Plan (see Note 4).

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

#### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

#### Benefit Payments

Benefits are recorded when paid.

## COOPER MACHINERY SERVICES 401(K) PLAN NOTES TO FINANCIAL STATEMENTS

### 3. Fair Value Measurements

Accounting Standards Codification Topic 820 ("ASC 820"), *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework 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 ASC 820 are described below:

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

**Level 2** Inputs to the valuation methodology include:

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

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

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

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

In determining the fair value of assets and liabilities, the Plan generally uses the market approach, which uses prices and other relevant data based on market transactions involving identical or comparable assets and liabilities.

*Pooled separate accounts:* Valued at the net asset value ("NAV") of units based on the quoted market price of the underlying securities and the number of units owned by the Plan at year end. The NAV, as provided by the Custodian, is used as a practical expedient to estimate fair value.

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

In accordance with ASC 820, investments measured at NAV per share (or its equivalent) as a practical expedient, are not classified in the fair value hierarchy. At December 31, 2024 and 2023, all investments are either reported at contract value or are in pooled separate accounts and are measured at fair value, using NAV as a practical expedient. Accordingly, no fair value hierarchy is presented.

For the investments in pooled separate accounts, as of December 31, 2024 and 2023, total fair value of \$32,882,266 and \$26,314,100, respectively, there were not any unfunded commitments or redemption notice periods and the redemption frequency was daily. Pooled separate accounts invest primarily in long-term bonds, domestic and international stocks, or single mutual funds. These funds seek both capital and appreciation and include a combination of assets, such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds or money markets. The allocation percentage to each asset type may be fixed, bounded by a range, or determined at the discretion of the manager. Managers of these funds review market conditions regularly and refine the asset allocation mixture they believe will achieve the best risk adjusted performance based on the stated objectives and target allocations of the particular fund. The underlying investments held by each pooled separate account are traded on an active market.

## **COOPER MACHINERY SERVICES 401(K) PLAN NOTES TO FINANCIAL STATEMENTS**

### **4. Guaranteed Investment Account**

At December 31, 2024 and 2023, the Plan has a traditional fully benefit-responsive guaranteed investment contract with Voya (the "Issuer"). Contributions are maintained in a fixed account backed by the general assets of the Issuer. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Issuer of the guaranteed investment account is contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

The guaranteed investment contract is fully benefit-responsive and accordingly, is presented in the accompanying Statement of Net Assets Available for Benefits at contract value. Contract value, as reported to the Plan by the Issuer, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of the investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the Issuer. Such events include (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that caused a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. The Plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants is probable.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The guaranteed investment account with Voya has a guaranteed annual interest rate of no less than 1.00%. The guaranteed interest rate is redetermined annually, however, under no circumstances will the redetermined rate be less than 1.00%. The guaranteed interest rate as of December 31, 2024 and 2023 was 1.00%.

### **5. Information Certified by the Plan's Custodian (Unaudited)**

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held and notes receivables from participants at December 31, 2024 and 2023, and net appreciation (depreciation) in the fair value of investments, interest and dividends, and interest from notes receivable from participants for the years ended December 31, 2024 and 2023, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the Custodian.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

### **6. Plan Termination**

Although it has not expressed any interest 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 of ERISA. In the event of Plan termination, participants become 100% vested in their account balances.

### **7. Tax Status**

The Plan adopted a prototype non-standardized profit-sharing plan document ("Prototype Plan") designed by Voya. The Prototype Plan received an IRS opinion letter dated September 1, 2014, stating that the plan document complied with the applicable law. The Plan, which continues to use that prototype document, has been subsequently amended and restated; however, management believes it is designed and continues to be operated in compliance with the applicable requirements of the Code and thus is exempt from federal income taxes under the provisions of Section 401(a) of the Code.

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**7. Tax Status, continued**

U. S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**8. Party-In-Interest Transactions**

Certain Plan investments are in accounts managed by the Custodian and the Plan issues notes receivable from participants. As described in Note 1, the Plan paid expenses related to the plan operations and investment activity to various service providers. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

**9. Subsequent Events**

Plan management has evaluated subsequent events through August 26, 2025, which is the date the financial statements were available to be issued, and has concluded that there are no significant events to be reported.

**SUPPLEMENTAL SCHEDULE**

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

EIN: 46-5397496  
PN: 001

| (a)                                    | (b) Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party | (c) Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (d)<br>Cost | (e) Current<br>Value |
|--|---|---|-------------|----------------------|
| <b><i>Pooled Separate Accounts</i></b> |   |   |             |                      |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2035 Ins  | **          | \$ 5,123,564         |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2025 Ins  | **          | 3,252,001            |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2040 Ins  | **          | 3,023,805            |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2030 Ins  | **          | 2,922,681            |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2045 Ins  | **          | 3,292,786            |
| *                                      | Voya***   | Harbor Capital Appreciation CIT N   | **          | 2,880,928            |
| *                                      | Voya***   | Trust S&P 500 Index Fd  | **          | 2,621,511            |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2050 Ins  | **          | 1,790,070            |
| *                                      | Voya***   | GG EuroPacific Growth CT  | **          | 812,678              |
| *                                      | Voya***   | MFS Large Cap Value Fund CT   | **          | 927,914              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2050 Ins  | **          | 686,355              |
| *                                      | Voya***   | Allspg Spec SmCp VI Fd R6   | **          | 474,193              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2055 Ins  | **          | 587,787              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret Inc Fd  | **          | 478,003              |
| *                                      | Voya***   | MassMutual Sel Md Cp Grw Fd I   | **          | 406,051              |
| *                                      | Voya***   | N Trust Agg Bond Index Fd   | **          | 398,441              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2060 Ins  | **          | 552,861              |
| *                                      | Voya***   | Northern Trust Coll ACWI xUS I M I DC-NL-4  | **          | 420,075              |
| *                                      | Voya***   | Loomis Sayles Sm Cap Growth Fnd N American  | **          | 372,410              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2055 Ins  | **          | 490,781              |
| *                                      | Voya***   | MFS Mid Cap Value Fund CT   | **          | 249,941              |
| *                                      | Voya***   | N Trust Sm/Mid Cap Index Fd   | **          | 451,069              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2070 Ins  | **          | 90,169               |
| *                                      | Voya***   | Voya Gov Money Mkt Fnd A  | **          | 585                  |
| *                                      | Voya***   | Fidelity CIT FIAM Core Plus CP  | **          | 575,608              |
|  |   | Total investments in pooled separate accounts   |             | 32,882,266           |
| <b><i>Group Annuity Contracts</i></b>  |   |   |             |                      |
| *                                      | Voya***   | Voya Fixed Account  | **          | 1,093,650            |
| *                                      | Participant loans   | Notes receivable from participants bearing interest<br>at rates ranging from 4.25% to 9.5%                        | -           | 1,087,445            |
|  |   | Total   |             | <u>\$ 35,063,361</u> |

See independent auditor's report.

- \* Represents party-in-interest.
- \*\* Not Applicable as permitted by Department of Labor for participant-directed individual account plans.
- \*\*\* Voya Retirement Insurance and Annuity Company ("Voya")

The above information has been certified by the trustee as being complete and accurate.



## Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets

(Held at End of Year)

COOPER MACHINERY SERVICES 401(K)PLAN

EIN#46-5397496

Plan# 001

As of December 31, 2024

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date | (d) Cost | (e) Current Value |
|-----|--|---|----------|-------------------|
|     | Allspg Spec SmCp VI Fd R6                                | Registered Investment Company   |          | \$474,192.64      |
|     | Fidelity CIT FIAM Core Plus CP                           | Common Collective Trust   |          | \$575,608.06      |
|     | GG EuroPacific Growth CT                                 | Common Collective Trust   |          | \$812,677.60      |
|     | Harbor Capital Apprec CIT R                              | Common Collective Trust   |          | \$2,880,927.68    |
|     | Loomis Sayles SmCp Grw Fnd N                             | Registered Investment Company   |          | \$372,410.07      |
|     | MFS Large Cap Value CIT CT                               | Common Collective Trust   |          | \$927,914.09      |
|     | MFS Mid Cap Value Fund CT                                | Common Collective Trust   |          | \$249,940.91      |
|     | MssMtl Md Cp Gr Fd I                                     | Registered Investment Company   |          | \$406,050.85      |
|     | N Trust Agg Bond Index Fd                                | Common Collective Trust   |          | \$398,440.95      |
|     | N Trust S&P 500 Index Fd                                 | Common Collective Trust   |          | \$2,621,511.05    |
|     | N Trust Sm/Mid Cap Index Fd                              | Common Collective Trust   |          | \$451,069.45      |
|     | NT C ACWI x US In M Id DC NL 4                           | Common Collective Trust   |          | \$420,074.69      |
|     | Vangrd Trgt Retire 2020 Fd                               | Registered Investment Company   |          | \$686,354.66      |
|     | Vangrd Trgt Retire 2025 Fd                               | Registered Investment Company   |          | \$3,252,001.45    |
|     | Vangrd Trgt Retire 2030 Fd                               | Registered Investment Company   |          | \$2,922,680.89    |
|     | Vangrd Trgt Retire 2035 Fd                               | Registered Investment Company   |          | \$5,123,563.87    |
|     | Vangrd Trgt Retire 2040 Fd                               | Registered Investment Company   |          | \$3,023,805.48    |
|     | Vangrd Trgt Retire 2045 Fd                               | Registered Investment Company   |          | \$3,292,785.67    |
|     | Vangrd Trgt Retire 2050 Fd                               | Registered Investment Company   |          | \$1,790,070.12    |
|     | Vangrd Trgt Retire 2055 Fd                               | Registered Investment Company   |          | \$587,786.63      |
|     | Vangrd Trgt Retire 2060 Fd                               | Registered Investment Company   |          | \$552,861.47      |
|     | Vangrd Trgt Retire 2065 Fd                               | Registered Investment Company   |          | \$490,781.57      |
|     | Vangrd Trgt Retire 2070 Fd                               | Registered Investment Company   |          | \$90,168.98       |



## Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets

(Held at End of Year)

COOPER MACHINERY SERVICES 401(K)PLAN

EIN#46-5397496

Plan# 001

|   |                                |  |                 |
|---|--------------------------------|--|-----------------|
|   | Vangrd Trgt Retire Inc Fd      | Registered Investment Company            | \$478,002.83    |
| * | Voya Fixed Account (4450)      | Insurance Company General Account        | \$1,093,649.74  |
| * | Voya Gv Mny Mkt F A (Hld Acct) | Registered Investment Company            | \$585.30        |
|   | LOAN FUND                      | Participant Loans - Rates 8.75% to 9.50% | \$1,087,444.88  |
|   | TOTAL                          |  | \$35,063,361.58 |

\* denotes party-in-interest

Column (d) is not required as the Plan investments are totally participant directed.

**COOPER MACHINERY SERVICES 401(K) PLAN**

**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE  
WITH INDEPENDENT AUDITOR'S REPORT**

**As of and for the Years Ended December 31, 2024 and 2023**

**COOPER MACHINERY SERVICES 401(K) PLAN  
TABLE OF CONTENTS**

|  | <b><u>Page</u></b> |
|--|--------------------|
| Independent Auditor's Report   | 1                  |
| Financial Statements:  |                    |
| Statements of Net Assets Available for Benefits<br>As of December 31, 2024 and 2023                          | 4                  |
| Statements of Changes in Net Assets Available for Benefits<br>For the Years Ended December 31, 2024 and 2023 | 5                  |
| Notes to Financial Statements  | 6                  |
| Supplemental Schedule*:  |                    |
| Schedule H, Line 4i - Schedule of Assets (Held at End of Year)<br>As of December 31, 2024                    | 12                 |

\* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

## **INDEPENDENT AUDITOR'S REPORT**

To the Participants and Plan Administrator of the  
Cooper Machinery Services 401(k) Plan:

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

We have performed an audit of the financial statements of the Cooper Machinery Services 401(k) Plan ("the Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of 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 ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified 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 December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

### **Opinion**

In our opinion, based on our audits and on the procedures performed as described in the 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").
- 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.

## **INDEPENDENT AUDITOR'S REPORT, continued**

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT, continued**

**Other Matters - Supplemental Schedule Required by ERISA**

The supplemental schedule, *Schedule H, Line 4i – Schedule of Assets (Held at End of Year)* as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule 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.
- The information in the supplemental schedule 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).

*Hamm, Langston & Brezina, LLP*

Houston, Texas  
August 26, 2025

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**AS OF DECEMBER 31, 2024 AND 2023**

|   | <u>2024</u>          | <u>2023</u>          |
|---|----------------------|----------------------|
| Assets:   |                      |                      |
| Investments:  |                      |                      |
| Investments, at fair value (See Notes 2 and 3)          | \$ 32,882,266        | \$ 26,314,399        |
| Group Annuity Contracts, at contract value (See Note 4) | <u>1,093,650</u>     | <u>1,573,359</u>     |
| Total investments                                       | <u>33,975,916</u>    | <u>27,887,758</u>    |
| Receivables:  |                      |                      |
| Notes receivable from participants                      | <u>1,087,445</u>     | <u>676,727</u>       |
| Total receivables                                       | <u>1,087,445</u>     | <u>676,727</u>       |
| Net assets available for benefits                       | <u>\$ 35,063,361</u> | <u>\$ 28,564,485</u> |

The accompanying notes are an integral part of these financial statements.

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

|   | <u>2024</u>          | <u>2023</u>          |
|---|----------------------|----------------------|
| Additions to net assets attributed to:                  |                      |                      |
| Investment income:                                      |                      |                      |
| Interest and dividend income                            | \$ 22,192            | \$ 18,140            |
| Net appreciation in fair value of investments           | <u>3,784,082</u>     | <u>3,888,718</u>     |
| Total investment income                                 | <u>3,806,274</u>     | <u>3,906,858</u>     |
| Interest income from notes receivable from participants | 70,994               | 37,248               |
| Contributions:  |                      |                      |
| Participant   | 4,788,161            | 4,496,518            |
| Employer  | 2,712,486            | 2,102,574            |
| Rollovers   | <u>648,573</u>       | <u>299,318</u>       |
| Total contributions                                     | <u>8,149,220</u>     | <u>6,898,410</u>     |
| Total additions   | <u>12,026,488</u>    | <u>10,842,516</u>    |
| Deductions from net assets attributed to:               |                      |                      |
| Benefits and withdrawals                                | 5,504,312            | 2,685,371            |
| Administrative expenses                                 | <u>23,300</u>        | <u>14,975</u>        |
| Total deductions  | <u>5,527,612</u>     | <u>2,700,346</u>     |
| Net increase in net assets available for benefits       | 6,498,876            | 8,142,170            |
| Net assets available for benefits, beginning of year    | <u>28,564,485</u>    | <u>20,422,315</u>    |
| Net assets available for benefits, end of year          | <u>\$ 35,063,361</u> | <u>\$ 28,564,485</u> |

The accompanying notes are an integral part of these financial statements.

# COOPER MACHINERY SERVICES 401(K) PLAN

## NOTES TO FINANCIAL STATEMENTS

### 1. Description of Plan

The following description of Cooper Machinery Services 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### General

The Plan is a defined contribution plan, formed effective January 1, 2020 covering all full-time employees of Cooper Machinery Services (the "Company") meeting participation requirements described below. The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and all requirements of Section 401(a) of the Internal Revenue Code ("IRC").

The Plan was amended and restated effective January 1, 2024 to change the vesting for employer contributions. Effective January 1, 2023, all participants are 100% vested upon entering the Plan.

#### Administration

The Company is responsible for the administration and operation of the Plan. The Chief Executive Officer of the Company serves as the trustee of the Plan and Voya Retirement Insurance and Annuity Company (the "Custodian" or "Voya") serves as the custodian and recordkeeper.

#### Eligibility

All Company employees are eligible to participate in the Plan except (i) collectively-bargained employees, (ii) non-resident aliens who do not have United States income, (iii) leased employees, (iv) and interns.

Employees meeting the eligibility requirements described above may begin participating in the Plan on their date of hire after satisfying the eligibility requirements.

#### Automatic Enrollment

Employees who first become eligible to participate in the Plan are automatically enrolled on the date of hire and are given a thirty-day period to elect a deferral rate or to decline participation on the Plan. If the participant takes no action, a 4% contribution will be deducted from the participant's eligible wages and the deferral rate will be automatically increased based on the Plan year in which the automatic deferrals first apply to the participant.

| <u>Plan Year</u> | <u>Percentage</u> |
|------------------|-------------------|
| 1                | 4%                |
| 2                | 5%                |
| 3                | 6%                |
| 4                | 7%                |
| 5                | 8%                |
| 6                | 9%                |
| 7 and thereafter | 10%               |

#### Contributions

Employees may adjust their deferral rate at any time and can elect to contribute up to 50% of their eligible compensation as a pre-tax elective deferral or a Roth elective deferral not to exceed the \$23,000 and \$22,500, respectively, limitation as set forth in Section 402(g) of the IRC for 2024 and 2023. Participants may make catch-up contributions, pre-tax contributions that exceed the annual elective deferral limit, during any calendar year ending on or after the participant's 50<sup>th</sup> birthday.

Participants' total catch-up contributions cannot exceed \$7,500 for both 2024 and 2023. Participants may also make rollover contributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

# COOPER MACHINERY SERVICES 401(K) PLAN

## NOTES TO FINANCIAL STATEMENTS

### 1. Description of Plan, continued

#### Contributions, continued

The Company's discretionary matching contribution equal to a uniform percentage of salary deferrals. Before January 1, 2024, the Company makes matching contributions of 100% of participant contributions for the first 4% of participant base compensation contributed. Starting from January 1, 2024, the Company makes matching contributions of 100% for the first 4% of participant base compensation and matches 50% of contributions over the next 2% of participant base compensation contributed. For the year ended December 31, 2024 and 2023, the Company made discretionary matching contributions to the Plan of \$2,712,486 and \$2,102,574, respectively.

#### Participant Accounts

Each participant's account is credited with the participant's salary deferrals and rollover contributions and allocations of the Company contributions and Plan earnings and losses. Plan earnings and losses, net of appreciation (depreciation), are allocated as of the last day of each calendar quarter in the same proportion that each participant's and former participant's non-segregated accounts bear to the total of all participant's and former participant's non-segregated accounts as of the last day of each calendar quarter. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Participants self-direct the allocation of contributions to investment choices offered under the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

#### Vesting

The participants enrolled in the Plan on or after January 1, 2023 are immediately vested in their employee contributions and earnings thereon as well as balances rolled over into the Plan from other qualified benefit plans under ERISA and their safe harbor matching contributions.

The matching contributions made to participants enrolled in the Plan prior to January 1, 2023, are not fully vested and follow the discretionary employer contribution vesting schedule for terminations, death or permanent disability:

| <u>Years of Service</u>        | <u>Percentage</u> |
|--------------------------------|-------------------|
| Less than 2 years              | 0%                |
| 2 years, but less than 3 years | 20%               |
| 3 years, but less than 4 years | 40%               |
| 4 years, but less than 5 years | 60%               |
| 5 years, but less than 6 years | 80%               |
| 6 years to more                | 100%              |

The participants upon attaining normal retirement age, become fully vested in their discretionary employer contributions.

#### Notes Receivable from Participants

A participant with an account balance of \$2,000 or greater may borrow from his or her account a minimum of \$1,000 up to a maximum amount not to exceed the lesser of 50% of his or her account balance, or \$50,000. Only one loan is permitted to be outstanding for a participant at a time. Loan terms range from 1 to 5 years except in the case of a loan used to acquire a principal residence which will be a reasonable period of time determined at the time the loan is made. The loans are secured by the balance in the participant's account and bear interest at a rate of prime plus one percent. Loan repayments are made ratably through payroll deductions. The interest rates on outstanding loans remained consistent, ranging from 4.25% to 9.5% at December 31, 2024 and 2023, respectively.

# COOPER MACHINERY SERVICES 401(K) PLAN

## NOTES TO FINANCIAL STATEMENTS

### 1. Description of Plan, continued

#### Payment of Benefits

Benefit payments are typically made in a lump-sum distribution to the participant upon termination of employment, disability or retirement or to the designated beneficiary in the event of death, equal to the balance of the participant's account. Participants over the age of 59 ½ may make in-service withdrawals of the vested value of their accounts, subject to certain limitations as described in the Plan document. Hardship withdrawals prior to the age of 59 ½ are also permitted under certain circumstances.

#### Forfeitures

Forfeited nonvested accounts, subject to the Plan administrator's discretion, may be applied to employer contributions or Plan expenses. At December 31, 2024 and 2023, forfeitures available to reduce future employer contributions or pay Plan expenses were \$3,237 and \$1,544, respectively. The forfeitures used to reduce employer contributions or pay Plan expenses amounted of \$27,144 and \$0 for the years ended December 31, 2024 and 2023, respectively.

### 2. Summary of Significant Accounting Policies

#### Basis of Accounting

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

#### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

#### Risks and Uncertainties

The Plan provides for various investment securities. These 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 and the Statements of Changes in Net Assets Available for Benefits.

#### Investment Valuation and Income Recognition

Certain Plan investments are stated at fair value. Shares of pooled separate accounts are valued at the net asset value ("NAV") of shares held by the Plan at year-end. See Note 3 for a discussion of fair value measurements. The Plan invests in a fully-benefit responsive investment contract ("FBRIC") which is accounted for at contract value. Contract value is the relevant measure for the portion of the assets available for benefits of a defined contribution plan attributable to FBRICs because contract value is the amount participants would normally receive if they were to initiate permitted transactions under the terms of the Plan (see Note 4).

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

#### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

#### Benefit Payments

Benefits are recorded when paid.

## COOPER MACHINERY SERVICES 401(K) PLAN NOTES TO FINANCIAL STATEMENTS

### 3. Fair Value Measurements

Accounting Standards Codification Topic 820 ("ASC 820"), *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework 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 ASC 820 are described below:

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

**Level 2** Inputs to the valuation methodology include:

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

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

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

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

In determining the fair value of assets and liabilities, the Plan generally uses the market approach, which uses prices and other relevant data based on market transactions involving identical or comparable assets and liabilities.

*Pooled separate accounts:* Valued at the net asset value ("NAV") of units based on the quoted market price of the underlying securities and the number of units owned by the Plan at year end. The NAV, as provided by the Custodian, is used as a practical expedient to estimate fair value.

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

In accordance with ASC 820, investments measured at NAV per share (or its equivalent) as a practical expedient, are not classified in the fair value hierarchy. At December 31, 2024 and 2023, all investments are either reported at contract value or are in pooled separate accounts and are measured at fair value, using NAV as a practical expedient. Accordingly, no fair value hierarchy is presented.

For the investments in pooled separate accounts, as of December 31, 2024 and 2023, total fair value of \$32,882,266 and \$26,314,100, respectively, there were not any unfunded commitments or redemption notice periods and the redemption frequency was daily. Pooled separate accounts invest primarily in long-term bonds, domestic and international stocks, or single mutual funds. These funds seek both capital and appreciation and include a combination of assets, such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds or money markets. The allocation percentage to each asset type may be fixed, bounded by a range, or determined at the discretion of the manager. Managers of these funds review market conditions regularly and refine the asset allocation mixture they believe will achieve the best risk adjusted performance based on the stated objectives and target allocations of the particular fund. The underlying investments held by each pooled separate account are traded on an active market.

## **COOPER MACHINERY SERVICES 401(K) PLAN NOTES TO FINANCIAL STATEMENTS**

### **4. Guaranteed Investment Account**

At December 31, 2024 and 2023, the Plan has a traditional fully benefit-responsive guaranteed investment contract with Voya (the "Issuer"). Contributions are maintained in a fixed account backed by the general assets of the Issuer. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Issuer of the guaranteed investment account is contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

The guaranteed investment contract is fully benefit-responsive and accordingly, is presented in the accompanying Statement of Net Assets Available for Benefits at contract value. Contract value, as reported to the Plan by the Issuer, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of the investment at contract value.

Certain events limit the ability of the Plan to transact at contract value with the Issuer. Such events include (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that caused a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. The Plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants is probable.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The guaranteed investment account with Voya has a guaranteed annual interest rate of no less than 1.00%. The guaranteed interest rate is redetermined annually, however, under no circumstances will the redetermined rate be less than 1.00%. The guaranteed interest rate as of December 31, 2024 and 2023 was 1.00%.

### **5. Information Certified by the Plan's Custodian (Unaudited)**

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held and notes receivables from participants at December 31, 2024 and 2023, and net appreciation (depreciation) in the fair value of investments, interest and dividends, and interest from notes receivable from participants for the years ended December 31, 2024 and 2023, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the Custodian.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

### **6. Plan Termination**

Although it has not expressed any interest 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 of ERISA. In the event of Plan termination, participants become 100% vested in their account balances.

### **7. Tax Status**

The Plan adopted a prototype non-standardized profit-sharing plan document ("Prototype Plan") designed by Voya. The Prototype Plan received an IRS opinion letter dated September 1, 2014, stating that the plan document complied with the applicable law. The Plan, which continues to use that prototype document, has been subsequently amended and restated; however, management believes it is designed and continues to be operated in compliance with the applicable requirements of the Code and thus is exempt from federal income taxes under the provisions of Section 401(a) of the Code.

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

**7. Tax Status, continued**

U. S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**8. Party-In-Interest Transactions**

Certain Plan investments are in accounts managed by the Custodian and the Plan issues notes receivable from participants. As described in Note 1, the Plan paid expenses related to the plan operations and investment activity to various service providers. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

**9. Subsequent Events**

Plan management has evaluated subsequent events through August 26, 2025, which is the date the financial statements were available to be issued, and has concluded that there are no significant events to be reported.

**SUPPLEMENTAL SCHEDULE**

**COOPER MACHINERY SERVICES 401(K) PLAN**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

EIN: 46-5397496  
PN: 001

| (a)                                    | (b) Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party | (c) Description of Investment, Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par or Maturity Value | (d)<br>Cost | (e) Current<br>Value |
|--|---|---|-------------|----------------------|
| <b><i>Pooled Separate Accounts</i></b> |   |   |             |                      |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2035 Ins  | **          | \$ 5,123,564         |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2025 Ins  | **          | 3,252,001            |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2040 Ins  | **          | 3,023,805            |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2030 Ins  | **          | 2,922,681            |
| *                                      | Voya***   | Vanguard Insist Tgt Ret 2045 Ins  | **          | 3,292,786            |
| *                                      | Voya***   | Harbor Capital Appreciation CIT N   | **          | 2,880,928            |
| *                                      | Voya***   | Trust S&P 500 Index Fd  | **          | 2,621,511            |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2050 Ins  | **          | 1,790,070            |
| *                                      | Voya***   | GG EuroPacific Growth CT  | **          | 812,678              |
| *                                      | Voya***   | MFS Large Cap Value Fund CT   | **          | 927,914              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2050 Ins  | **          | 686,355              |
| *                                      | Voya***   | Allspg Spec SmCp VI Fd R6   | **          | 474,193              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2055 Ins  | **          | 587,787              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret Inc Fd  | **          | 478,003              |
| *                                      | Voya***   | MassMutual Sel Md Cp Grw Fd I   | **          | 406,051              |
| *                                      | Voya***   | N Trust Agg Bond Index Fd   | **          | 398,441              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2060 Ins  | **          | 552,861              |
| *                                      | Voya***   | Northern Trust Coll ACWI xUS I M I DC-NL-4  | **          | 420,075              |
| *                                      | Voya***   | Loomis Sayles Sm Cap Growth Fnd N American  | **          | 372,410              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2055 Ins  | **          | 490,781              |
| *                                      | Voya***   | MFS Mid Cap Value Fund CT   | **          | 249,941              |
| *                                      | Voya***   | N Trust Sm/Mid Cap Index Fd   | **          | 451,069              |
| *                                      | Voya***   | Vanguard Instit Tgt Ret 2070 Ins  | **          | 90,169               |
| *                                      | Voya***   | Voya Gov Money Mkt Fnd A  | **          | 585                  |
| *                                      | Voya***   | Fidelity CIT FIAM Core Plus CP  | **          | 575,608              |
|  |   | Total investments in pooled separate accounts   |             | 32,882,266           |
| <b><i>Group Annuity Contracts</i></b>  |   |   |             |                      |
| *                                      | Voya***   | Voya Fixed Account  | **          | 1,093,650            |
| *                                      | Participant loans   | Notes receivable from participants bearing interest<br>at rates ranging from 4.25% to 9.5%                        | -           | 1,087,445            |
|  |   | Total   |             | <u>\$ 35,063,361</u> |

See independent auditor's report.

- \* Represents party-in-interest.
- \*\* Not Applicable as permitted by Department of Labor for participant-directed individual account plans.
- \*\*\* Voya Retirement Insurance and Annuity Company ("Voya")

The above information has been certified by the trustee as being complete and accurate.