

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: YOKOGAWA CORPORATION OF AMERICA PENSION PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1990
2a Plan sponsor's name (employer, if for a single-employer plan): YOKOGAWA CORPORATION OF AMERICA
2b Employer Identification Number (EIN): 36-3672790
2c Plan Sponsor's telephone number: 281-325-1227
2d Business code (see instructions): 334500

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	604
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	85
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

A Name of plan <u>YOKOGAWA CORPORATION OF AMERICA PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>YOKOGAWA CORPORATION OF AMERICA</u>	D Employer Identification Number (EIN) <u>36-3672790</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>35038071</u>
	b Actuarial value	2b	<u>38541878</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>395</u>	<u>24451947</u>
	b For terminated vested participants	<u>127</u>	<u>5259723</u>
	c For active participants	<u>85</u>	<u>3130389</u>
	d Total	<u>607</u>	<u>32842059</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.12 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>65000</u>
	c Target normal cost	6c	<u>65000</u>

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

SIGN HERE		<u>09/30/2025</u>
	Signature of actuary	Date
	<u>JASON CONKEY</u>	<u>23-08458</u>
	Type or print name of actuary	Most recent enrollment number
	<u>SCHWAB RETIREMENT PLAN SERVICES</u>	<u>512-682-7793</u>
	Firm name	Telephone number (including area code)
	<u>4150 KINROSS LAKES PARKWAY</u> <u>RICHFIELD, OH 44286</u>	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	78292	5175701
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	78292	140208
9	Amount remaining (line 7 minus line 8)	0	5035493
10	Interest on line 9 using prior year's actual return of <u>7.58</u> %	0	381690
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.08</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	5417183

Part III Funding Percentages			
14	Funding target attainment percentage	14	100.86 %
15	Adjusted funding target attainment percentage	15	117.35 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: %	2nd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 65000
b Excess assets, if applicable, but not greater than line 31a			31b 65000
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan YOKOGAWA CORPORATION OF AMERICA PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 YOKOGAWA CORPORATION OF AMERICA	D Employer Identification Number (EIN) 36-3672790	

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

(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)

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 64	NONE	62595	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)

WEAVER AND TIDWELL, LLP

75-0786316

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	15118	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)

PRIME CAPITAL INVESTMENT ADVIS

82-1364595

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	11250	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

CHARLES SCHWAB & CO., INC.

94-1737782

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

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO. INC. AND AFFIL	59	
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SEE ATTACHMENT 94-3106735	SEE ATTACHMENT	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan YOKOGAWA CORPORATION OF AMERICA PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 YOKOGAWA CORPORATION OF AMERICA	D Employer Identification Number (EIN) 36-3672790

Part I	Asset and Liability Statement
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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
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	988 1196905
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	35037083 2312
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15) Other.....	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	35038071	1199217
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	56181
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	56181
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	35038071	1143036

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	3169	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3169
(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)	1035427	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1035427
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		379745
c Other income	2c		3250
d Total income. Add all income amounts in column (b) and enter total	2d		1421591

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	35171482	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		35171482
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	26368	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	118776	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		145144
j Total expenses. Add all expense amounts in column (b) and enter total	2j		35316626

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-33895035
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **WEAVER & TIDWELL, LLP**

(2) EIN: **75-0786316**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
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	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 557618.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>YOKOGAWA CORPORATION OF AMERICA PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>YOKOGAWA CORPORATION OF AMERICA</u>	D Employer Identification Number (EIN) <u>36-3672790</u>	

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 82-3967259

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3		0
---	--	---

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
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).....	14b	
c 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).....	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Yokogawa Corporation of America Pension Plan

Financial Report
December 31, 2024

CONTENTS

Page

Independent Auditor's Report..... 1

Financial Statements

Statements of Net Assets Available for Benefits (Liquidation Basis) 4

Statements of Changes in Net Assets Available for Benefits (Liquidation Basis)..... 5

Notes to Financial Statements 6

Supplementary Information

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 13

Schedule H, Line 4j – Schedule of Reportable Transactions 14

All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted because of the absence of the conditions under which they would apply.

Independent Auditor's Report

To the Retirement Plan Administrative and Investment Committee of the
Yokogawa Corporation of America Pension Plan
Houston, Texas

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

We have performed audits of the financial statements of Yokogawa Corporation of America Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (in liquidation), and the related statements of changes in net assets available for benefits for the years ended December 31, 2024 (in liquidation) and 2023 (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits 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 audits 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 ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 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 (US 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 (US GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

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* 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 US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Our 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 US GAAP.

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

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

Emphasis of Matter – Terminating Plan and Liquidation Basis of Accounting

As further discussed in Note 1 to the financial statements, the Board of Directors of the Company, the Plan’s sponsor, voted to terminate the Plan effective March 8, 2023. As a result, the Plan changed its basis of accounting to the liquidation basis of accounting used in presenting the 2024 and 2023 financial statements. Our opinion is not modified with respect to this matter.

Other Matter — Supplementary Information Required by ERISA

The supplementary information listed in the table of contents as of December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary information, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. For information included in the supplementary information 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 supplementary information, we evaluated whether the supplementary information, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Houston, Texas
October 1, 2025

Yokogawa Corporation of America Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2024 and 2023

	2024	2023
	(Liquidation Basis)	(Liquidation Basis)
ASSETS		
Investments, at fair value		
Mutual funds	\$ 2,312	\$ 35,037,083
Money market funds	1,196,905	988
	<hr/>	<hr/>
Total investments	1,199,217	35,038,071
Total assets	<hr/>	<hr/>
	1,199,217	35,038,071
LIABILITIES		
Accrued expenses	56,181	-
	<hr/>	<hr/>
Total liabilities	56,181	-
NET ASSETS AVAILABLE FOR BENEFITS	<hr/>	<hr/>
	\$ 1,143,036	\$ 35,038,071
	<hr/>	<hr/>

The Notes to Financial Statements are an integral part of these statements.

Yokogawa Corporation of America Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2024 and 2023

	2024	2023
	<u>(Liquidation Basis)</u>	<u>(Liquidation Basis)</u>
ADDITIONS		
Investment income		
Net appreciation in the fair value of investments	\$ 379,745	\$ 1,367,685
Interest and dividends	<u>1,041,846</u>	<u>1,393,782</u>
Net investment income	1,421,591	2,761,467
DEDUCTIONS		
Benefits paid directly to participants	35,171,482	5,424,045
Administrative expenses	<u>145,144</u>	<u>267,574</u>
Total deductions	<u>35,316,626</u>	<u>5,691,619</u>
Net decrease	(33,895,035)	(2,930,152)
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	<u>35,038,071</u>	<u>37,968,223</u>
NET ASSETS AVAILABLE FOR BENEFITS end of year	<u>\$ 1,143,036</u>	<u>\$ 35,038,071</u>

The Notes to Financial Statements are an integral part of these statements.

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

Note 1. Description of the Plan

The following description of the Yokogawa Corporation of America Pension Plan (the Plan) provides only general information. Participants should refer to the *Plan document* for a more complete description of the Plan's provisions, which is available from Plan management.

General

The Plan is a defined benefit pension plan providing retirement, disability, and death benefits to all eligible employees. The plan sponsor is Yokogawa Corporation of America (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by the Company's Retirement Plan Administrative and Investment Committee (the Committee). The Committee is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Trustees. The Committee is comprised of certain officers and employees of the Company.

Effective December 31, 1999, the Plan was curtailed and the accrued benefit of each participant in the Plan was frozen. No additional individuals are allowed to participate, and no participant accrues any further benefits under the Plan after December 31, 1999.

Effective March 8, 2023, the Company determined to terminate the Plan. The Plan changed its basis of accounting from the going-concern basis of accounting used in presenting the 2022 financial statements to the liquidation basis of accounting used in presented the 2023 financial statements. There are no significant differences between the two bases of accounting due to the nature of the Plan and the fair market value reporting of its investment.

The Plan began liquidating effective March 8, 2023 and distribution of assets to participants are ongoing. Effective October 15, 2024, the Company engaged with Principal Life Insurance Company to oversee a group annuity contract for eligible plan participants. The group annuity contract was purchased for approximately \$34 million of Plan assets paid in line with the agreement.

Participation

The Plan covers substantially all permanent employees of the plan, or a participating employer, who were employed prior to the curtailment of the Plan. Generally, an employee's participation in the Plan began on his or her date of hire, except when benefit service was determined under prior plan provisions.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2024 and 2023, the Company made no contributions.

Pension Benefits

Benefits are determined based on employees with 5 or more years of service who were entitled to monthly pension benefits beginning at age 65. Benefits were equal to 1.15 percent of employee's final average monthly compensation, plus .55 percent his or her average monthly compensation in excess of Social Security Covered Compensation, for each year of service, up to 30 years. Participants with more than 30 years of service were also entitled to 1.15 percent of their final average monthly pay for each year of service over 30 years.

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

Death and Disability Benefits

If an active employee became totally and permanently disabled and had completed at least 10 years of service, the Plan provided benefits to participants. The Plan also provided certain benefits to the spouses of participants in the event of death.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

For the period ended December 31, 2024, the financial statements have been prepared on the liquidation basis of accounting in conformity with accounting principles generally accepted in the United States of America (US GAAP).

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (US GAAP) requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Custodial fees, administration fees and other allowable expense of the Plan are paid out of the assets of the Plan at the discretion of the retirement committee. The Company pays PBGC premiums and all other administrative expenses incidental to the operation of the Plan.

Plan Management's Review of Subsequent Events

The Plan has evaluated subsequent events through October 1, 2025, the date the financial statements were available to be issued.

Note 3. Certified Investments

Certain information related to investments and disclosed in the accompanying financial statements and ERISA-required supplementary information, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments and interest and dividends for the years ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Charles Schwab Trust Bank, the trustee of the Plan.

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

Note 4. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the services employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered prior to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

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

The accumulated plan benefits information at January 1, 2024 is as follows:

Actuarial present value of accumulated plan benefits	
Participants currently receiving payments	\$ 23,341,656
Other vested participants	8,028,850
	<u>8,028,850</u>
Total actuarial present value of accumulated plan benefits	\$ 31,370,506
	<u>31,370,506</u>

The change in the actuarial present value of accumulated plan benefits from January 1, 2023 to January 1, 2024 is attributable to the following:

Actuarial present value of accumulated plan benefits at January 1, 2023	\$ 38,063,801
Increase (decrease) during the year attributable to	
Benefit payments	(5,424,082)
Interest accumulation	1,654,462
Actuarial gains	(2,923,675)
Assumption changes	-
	<u>-</u>
Net increase	(6,693,295)
	<u>(6,693,295)</u>
Actuarial present value of accumulated plan benefits at January 1, 2024	\$ 31,370,506
	<u>31,370,506</u>

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

The significant actuarial assumptions used in the Plan valuations as of January 1, 2024 were as follows:

Assumed rate of return on investments:	4.68%
Retirement age rate:	50% of active participants are assumed to retire three years prior to Social Security Normal Retirement Age. Any remaining active participants assumed to retire at that age. All terminated vested participants assumed to retire at Normal Retirement Age.
Mortality:	SOA Pri-2012 Total Dataset Mortality adjusted with Scale MP-2021.

These actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024. Had the valuations been performed as of December 31, there would be no material differences.

Note 5. Plan Termination

The Company determined to terminate the Plan effective March 8, 2023. The Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. The net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, taking into account those paid out before Plan termination.
2. Annuity benefits which former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), a U.S. governmental agency, up to the applicable limitations.
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All non-vested benefits.

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

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

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

Note 6. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 FASB ASC 820 are described as follows:

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money market funds: Valued using the NAV of the fund shares. The money market funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	2024	2023
Level 1:		
Mutual funds	\$ 2,312	\$ 35,037,083
Money market fund	1,196,905	988
Investments at fair value	\$ 1,199,217	\$ 35,038,071

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

Note 7. Risks and Uncertainties

The Plan invests in various investment securities that are exposed to various risks such as interest rates, market and credit risks. Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades. Market risks include global events, which could impact the value of investment securities, such as a pandemic or international conflict. 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 some changes could materially affect the amounts reported in the statement of net assets available for benefits.

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

Note 8. Tax Status

The Plan obtained its latest determination letter on February 23, 2017, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since the date of the last amendment covered by the above mentioned determination letter. However, Plan management believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

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

Note 9. Related-Party and Party-in-Interest Transactions

Certain Plan investments were managed by Charles Schwab Bank, the trustee for the Plan. Charles Schwab also provides actuarial and related services for the Plan. As described in Note 2, the Plan paid certain expenses related to plan operations and investment activity to various services providers. These transactions are party-in-interest transactions under ERISA.

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 to Form 5500:

Net assets available for benefits per the financial statements	\$ 1,143,036
Accrued expenses	<u>56,181</u>
Net assets available benefits per Form 5500	<u>\$ 1,199,217</u>

Yokogawa Corporation of America Pension Plan

Notes to Financial Statements

The following is a reconciliation of the changes in net assets available for benefits per the financial statements for the year ended December 31, 2024, to Form 5500:

Increase in net assets available for benefits before transfer per the financial statement	\$ (33,895,035)
Accrued expenses	<u>56,181</u>
Increase in net assets available benefits per Form 5500	<u><u>\$ (33,838,854)</u></u>

Supplementary Information

Yokogawa Corporation of America Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

Plan #001 / EIN: 36-3672790

December 31, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Investments:			
	Pimco Investment Grade Corp Bd Instl	Mutual fund	\$ 1,660	\$ 1,642
	Pimco Long Duration Total Ret Instl	Mutual fund	664	642
	Pimco Long Term Credit Instl	Mutual fund	29	28
*	Schwab Gov Money Market Fund	Money market fund	1,196,905	1,196,905
	Total investments		\$ 1,199,258	\$ 1,199,217

(*) Party-in-interest

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY ISSUE
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST	
PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX =====						
12/29/23	15,542.453	SOLD	8.99	0.00	139,726.65	164,649.02
1/24/24	814.429	SOLD	8.86	0.00	7,215.84	8,627.66
1/31/24	8,326.738	PURCHASED	0.00	0.00	-74,774.11	74,774.11
1/31/24	15,740.643	SOLD	8.98	0.00	141,350.97	166,665.52
2/15/24	1,622.284	SOLD	8.84	0.00	14,340.99	17,177.11
2/29/24	8,888.782	PURCHASED	0.00	0.00	-78,576.83	78,576.83
2/29/24	16,057.320	SOLD	8.84	0.00	141,946.71	169,920.29
3/28/24	8,483.257	PURCHASED	0.00	0.00	-75,585.82	75,585.82
3/28/24	15,849.301	SOLD	8.91	0.00	141,217.27	167,630.19
4/30/24	9,662.418	PURCHASED	0.00	0.00	-83,676.54	83,676.54
4/30/24	16,372.268	SOLD	8.66	0.00	141,783.84	173,041.28
5/31/24	9,634.926	PURCHASED	0.00	0.00	-84,787.35	84,787.35
5/31/24	16,112.568	SOLD	8.80	0.00	141,790.60	170,187.40
6/25/24	1,525.622	SOLD	8.91	0.00	13,593.29	16,114.23
6/28/24	8,337.215	PURCHASED	0.00	0.00	-73,700.98	73,700.98
6/28/24	16,009.624	SOLD	8.84	0.00	141,525.08	169,008.43
7/31/24	8,738.594	PURCHASED	0.00	0.00	-78,909.50	78,909.50
7/31/24	15,673.044	SOLD	9.03	0.00	141,527.59	165,371.68
8/30/24	9,525.630	PURCHASED	0.00	0.00	-86,969.00	86,969.00
8/30/24	15,484.266	SOLD	9.13	0.00	141,371.35	163,295.81
9/13/24	1,431.865	SOLD	9.29	0.00	13,302.03	15,100.33
9/30/24	8,143.094	PURCHASED	0.00	0.00	-75,323.62	75,323.62
9/30/24	15,426.056	SOLD	9.25	0.00	142,691.02	162,616.47
10/ 7/24	2,471,332.402	SOLD	9.13	0.00	22,563,264.83	26,051,983.68
10/31/24	2,019.702	PURCHASED	0.00	0.00	-18,157.12	18,157.12
11/ 1/24	328.236	SOLD	8.95	0.00	2,937.71	2,950.84
11/29/24	6.730	PURCHASED	0.00	0.00	-61.11	61.11
12/ 9/24	1,515.845	SOLD	9.10	0.00	13,794.19	13,627.99
12/31/24	2.357	PURCHASED	0.00	0.00	-20.95	20.95
				0.00	24,773,922.89	

PIMCO LONG DURATION TOTAL RET INSTL
TICKER: PLRIX
=====

12/29/23	9,681.424	SOLD	7.40	0.00	71,642.54	101,125.31
1/24/24	505.567	SOLD	7.11	0.00	3,594.58	5,280.80
1/31/24	3,767.810	PURCHASED	0.00	0.00	-27,505.01	27,505.01
1/31/24	9,729.910	SOLD	7.30	0.00	71,028.34	101,558.65
2/15/24	1,003.651	SOLD	7.11	0.00	7,135.96	10,475.89
2/29/24	4,061.273	PURCHASED	0.00	0.00	-28,997.49	28,997.49
2/29/24	9,910.073	SOLD	7.14	0.00	70,757.92	103,354.64
3/28/24	4,472.772	PURCHASED	0.00	0.00	-32,382.87	32,382.87
3/28/24	9,804.696	SOLD	7.24	0.00	70,986.00	102,166.27
4/30/24	4,926.403	PURCHASED	0.00	0.00	-33,745.86	33,745.86
4/30/24	10,151.909	SOLD	6.85	0.00	69,540.58	105,669.84
5/31/24	5,047.282	PURCHASED	0.00	0.00	-35,482.39	35,482.39
5/31/24	9,927.980	SOLD	7.03	0.00	69,793.70	103,230.12
6/25/24	940.819	SOLD	7.24	0.00	6,811.53	9,782.54
6/28/24	4,280.295	PURCHASED	0.00	0.00	-30,304.49	30,304.49
6/28/24	9,982.165	SOLD	7.08	0.00	70,673.73	103,701.98
7/31/24	4,262.848	PURCHASED	0.00	0.00	-31,204.05	31,204.05
7/31/24	9,633.542	SOLD	7.32	0.00	70,517.53	99,998.54
8/30/24	4,533.754	PURCHASED	0.00	0.00	-33,731.13	33,731.13

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY ISSUE
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
8/30/24	9,592.413	SOLD 7.44	0.00	71,367.55	99,488.45
9/13/24	881.652	SOLD 7.70	0.00	6,788.72	9,144.12
9/30/24	4,114.141	PURCHASED 0.00	0.00	-31,267.47	31,267.47
9/30/24	9,522.884	SOLD 7.60	0.00	72,373.92	98,696.42
10/ 7/24	1,521,787.313	SOLD 7.43	0.00	11,306,879.74	15,772,003.31
10/31/24	1,036.061	PURCHASED 0.00	0.00	-7,480.36	7,480.36
11/ 1/24	169.507	SOLD 7.14	0.00	1,210.28	1,223.84
11/29/24	3.178	PURCHASED 0.00	0.00	-23.39	23.39
12/ 9/24	778.843	SOLD 7.37	0.00	5,740.07	5,623.64
12/31/24	1.149	PURCHASED 0.00	0.00	-8.02	8.02
			0.00	12,338,975.22	

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SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY BROKER
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	DESCRIPTION	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
CHARLES SCHWAB & CO.					
12/29/23	231.608 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,116.90	-2,843.94
12/29/23	9,681.424 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	71,642.54	-101,125.31
12/29/23	15,542.453 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	139,726.65	-164,649.02
1/24/24	0.320 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	0.32	-0.32
1/24/24	12.120 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	107.26	-148.82
1/24/24	505.567 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	3,594.58	-5,280.80
1/24/24	814.429 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	7,215.84	-8,627.66
1/31/24	233.055 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,113.81	-2,858.91
1/31/24	9,729.910 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	71,028.34	-101,558.65
1/31/24	15,740.643 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	141,350.97	-166,665.52
2/15/24	0.640 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	0.64	-0.64
2/15/24	24.073 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	212.32	-295.31
2/15/24	1,003.651 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	7,135.96	-10,475.89
2/15/24	1,622.284 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	14,340.99	-17,177.11
2/29/24	238.478 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,105.76	-2,922.17
2/29/24	9,910.073 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	70,757.92	-103,354.64
2/29/24	16,057.320 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	141,946.71	-169,920.29
3/ 6/24	539.670 B	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	-539.67	539.67
3/18/24	1,063.930 B	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	-1,063.93	1,063.93
3/28/24	16.350 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	16.35	-16.35
3/28/24	235.569 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,108.34	-2,883.30
3/28/24	9,804.696 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	70,986.00	-102,166.27
3/28/24	15,849.301 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	141,217.27	-167,630.19
4/30/24	21.340 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	21.34	-21.34
4/30/24	244.342 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,076.91	-2,986.72
4/30/24	10,151.909 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	69,540.58	-105,669.84
4/30/24	16,372.268 S	PIMCO INVESTMENT GRADE CR BD INST	0.00	141,783.84	-173,041.28

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY BROKER
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	DESCRIPTION	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
5/16/24	368.920	B TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-368.92	368.92
5/31/24	21.370	S TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.37	-21.37
5/31/24	239.319	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,084.47	-2,921.44
5/31/24	9,927.980	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	69,793.70	-103,230.12
5/31/24	16,112.568	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,790.60	-170,187.40
6/10/24	1,816.980	B TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-1,816.98	1,816.98
6/24/24	139.380	B TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-139.38	139.38
6/25/24	2.990	S TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	2.99	-2.99
6/25/24	22.723	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	202.69	-277.39
6/25/24	940.819	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	6,811.53	-9,782.54
6/25/24	1,525.622	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	13,593.29	-16,114.23
6/28/24	21.430	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.43	-21.43
6/28/24	240.371	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,103.25	-2,930.97
6/28/24	9,982.165	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	70,673.73	-103,701.98
6/28/24	16,009.624	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,525.08	-169,008.43
7/31/24	21.420	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.42	-21.42
7/31/24	233.179	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,098.61	-2,840.17
7/31/24	9,633.542	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	70,517.53	-99,998.54
7/31/24	15,673.044	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,527.59	-165,371.68
8/30/24	30.440	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	30.44	-30.44
8/30/24	231.939	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,122.24	-2,821.98
8/30/24	9,592.413	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	71,367.55	-99,488.45
8/30/24	15,484.266	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,371.35	-163,295.81
9/13/24	2.820	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	2.82	-2.82
9/13/24	21.345	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	201.07	-259.70
9/13/24	881.652	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	6,788.72	-9,144.12
9/13/24	1,431.865	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	13,302.03	-15,100.33
9/30/24	21.720	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.72	-21.72

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
BY BROKER
COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	DESCRIPTION	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
9/30/24	230.605 S	TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,153.85	-2,803.25
9/30/24	9,522.884 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	72,373.92	-98,696.42
9/30/24	15,426.056 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	142,691.02	-162,616.47
10/ 7/24	36,897.779 S	TICKER: PIGIX PIMCO LONG TERM CREDIT BOND INST	0.00	337,614.68	-448,532.51
10/ 7/24	1,521,787.313 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	11,306,879.74	-15,772,003.31
10/ 7/24	2,471,332.402 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	22,563,264.83	-26,051,983.68
10/16/24	4,881.980 S	TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	4,881.98	-4,881.98
11/ 1/24	5.890 S	TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	52.01	-52.54
11/ 1/24	169.507 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	1,210.28	-1,223.84
11/ 1/24	328.236 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	2,937.71	-2,950.84
12/ 9/24	0.530 S	TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	0.53	-0.53
12/ 9/24	27.127 S	TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	247.40	-241.99
12/ 9/24	778.843 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	5,740.07	-5,623.64
12/ 9/24	1,515.845 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	13,794.19	-13,627.99
12/10/24	1,193,953.820 B	TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-1,193,953.82	1,193,953.82
12/26/24	90.670 S	TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	90.67	-90.67

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YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



Schedule SB, line 26 – Schedule of Active Participant Data

Age versus Service Distribution for Active Plan Participants:

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	-	-	-	-	-	-	-	-	-	-	-
40 to 44	-	-	-	-	-	-	-	-	-	-	-
45 to 49	-	-	-	-	-	-	3	-	-	-	3
50 to 54	-	-	-	-	-	1	1	7	1	-	10
55 to 59	-	-	-	-	-	1	4	9	10	2	26
60 to 64	-	-	-	-	1	4	5	12	8	4	34
65 to 69	-	-	-	-	-	-	2	5	2	-	9
over 70	-	-	-	-	-	-	-	-	3	-	3
Total	0	0	0	0	1	6	15	33	24	6	85

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

A summary of the actuarial methods and assumptions used in the valuation are presented below:

Data Methods

Census data

Was as collected from information presented by the Plan Sponsor and trustee as of January 1, 2024

Data elements

Accrued benefit amounts determined from database based on pay and service provided by the Plan Sponsor.

Actuarial Methods

Actuarial cost method

The Funding Targets used in this report were developed using the unit credit actuarial cost method as defined by PPA 2006.

Discount rate method

The discount rates used to develop the Funding Target and Funding Target Normal cost in this report are equal to the rates published by the IRS for January 2024 as elected by the Plan Sponsor.

Asset valuation method

The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets (Valuation Assets) is equal to the 3-year averaging method as described in IRS Notice 2009-22.

Demographic Assumptions

Mortality tables

The mortality tables published under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.



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

Retirement rates

50% of active participants are assumed to retire three years prior to their Social Security Normal Retirement Age (SSNRA). Remaining active participants are assumed to retire at SSNRA. 100% Terminated Vested participants are assumed to retire at SSNRA.

Termination rates

The following table shows sample assumed termination rates:

<u>Age</u>	<u>Male Withdrawal Rates</u>	<u>Female Withdrawal Rates</u>
25	11.00%	17.40%
30	4.30%	6.70%
35	3.10%	5.20%
40	2.10%	4.00%
45	1.50%	3.00%
50	1.00%	2.00%
55	0.50%	1.00%

Disability rates

The following table shows sample assumed disability rates:

<u>Age</u>	<u>Male Disability Rates</u>	<u>Female Disability Rates</u>
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%

Form of Payment

50% J&S for all participants

Percent of population that is married

80% are assumed to be married.

Age of assumed spouse

Male spouses are assumed to be 3 years older than female spouses.

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

Economic Assumptions

Discount rate used in Funding Target and Funding Target Normal Cost

The assumed discount rates on benefits paid in the future are based on the full yield curve published by the IRS for the January 1, 2024 valuation date which is based on December 2023 rates.

Expected return on plan assets

The expected rate of return on plan assets is assumed to be 4.68%.

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY ISSUE
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST	
PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX						
12/29/23	15,542.453	SOLD	8.99	0.00	139,726.65	164,649.02
1/24/24	814.429	SOLD	8.86	0.00	7,215.84	8,627.66
1/31/24	8,326.738	PURCHASED	0.00	0.00	-74,774.11	74,774.11
1/31/24	15,740.643	SOLD	8.98	0.00	141,350.97	166,665.52
2/15/24	1,622.284	SOLD	8.84	0.00	14,340.99	17,177.11
2/29/24	8,888.782	PURCHASED	0.00	0.00	-78,576.83	78,576.83
2/29/24	16,057.320	SOLD	8.84	0.00	141,946.71	169,920.29
3/28/24	8,483.257	PURCHASED	0.00	0.00	-75,585.82	75,585.82
3/28/24	15,849.301	SOLD	8.91	0.00	141,217.27	167,630.19
4/30/24	9,662.418	PURCHASED	0.00	0.00	-83,676.54	83,676.54
4/30/24	16,372.268	SOLD	8.66	0.00	141,783.84	173,041.28
5/31/24	9,634.926	PURCHASED	0.00	0.00	-84,787.35	84,787.35
5/31/24	16,112.568	SOLD	8.80	0.00	141,790.60	170,187.40
6/25/24	1,525.622	SOLD	8.91	0.00	13,593.29	16,114.23
6/28/24	8,337.215	PURCHASED	0.00	0.00	-73,700.98	73,700.98
6/28/24	16,009.624	SOLD	8.84	0.00	141,525.08	169,008.43
7/31/24	8,738.594	PURCHASED	0.00	0.00	-78,909.50	78,909.50
7/31/24	15,673.044	SOLD	9.03	0.00	141,527.59	165,371.68
8/30/24	9,525.630	PURCHASED	0.00	0.00	-86,969.00	86,969.00
8/30/24	15,484.266	SOLD	9.13	0.00	141,371.35	163,295.81
9/13/24	1,431.865	SOLD	9.29	0.00	13,302.03	15,100.33
9/30/24	8,143.094	PURCHASED	0.00	0.00	-75,323.62	75,323.62
9/30/24	15,426.056	SOLD	9.25	0.00	142,691.02	162,616.47
10/ 7/24	2,471,332.402	SOLD	9.13	0.00	22,563,264.83	26,051,983.68
10/31/24	2,019.702	PURCHASED	0.00	0.00	-18,157.12	18,157.12
11/ 1/24	328.236	SOLD	8.95	0.00	2,937.71	2,950.84
11/29/24	6.730	PURCHASED	0.00	0.00	-61.11	61.11
12/ 9/24	1,515.845	SOLD	9.10	0.00	13,794.19	13,627.99
12/31/24	2.357	PURCHASED	0.00	0.00	-20.95	20.95
				0.00	24,773,922.89	

PIMCO LONG DURATION TOTAL RET INSTL
TICKER: PLRIX

12/29/23	9,681.424	SOLD	7.40	0.00	71,642.54	101,125.31
1/24/24	505.567	SOLD	7.11	0.00	3,594.58	5,280.80
1/31/24	3,767.810	PURCHASED	0.00	0.00	-27,505.01	27,505.01
1/31/24	9,729.910	SOLD	7.30	0.00	71,028.34	101,558.65
2/15/24	1,003.651	SOLD	7.11	0.00	7,135.96	10,475.89
2/29/24	4,061.273	PURCHASED	0.00	0.00	-28,997.49	28,997.49
2/29/24	9,910.073	SOLD	7.14	0.00	70,757.92	103,354.64
3/28/24	4,472.772	PURCHASED	0.00	0.00	-32,382.87	32,382.87
3/28/24	9,804.696	SOLD	7.24	0.00	70,986.00	102,166.27
4/30/24	4,926.403	PURCHASED	0.00	0.00	-33,745.86	33,745.86
4/30/24	10,151.909	SOLD	6.85	0.00	69,540.58	105,669.84
5/31/24	5,047.282	PURCHASED	0.00	0.00	-35,482.39	35,482.39
5/31/24	9,927.980	SOLD	7.03	0.00	69,793.70	103,230.12
6/25/24	940.819	SOLD	7.24	0.00	6,811.53	9,782.54
6/28/24	4,280.295	PURCHASED	0.00	0.00	-30,304.49	30,304.49
6/28/24	9,982.165	SOLD	7.08	0.00	70,673.73	103,701.98
7/31/24	4,262.848	PURCHASED	0.00	0.00	-31,204.05	31,204.05
7/31/24	9,633.542	SOLD	7.32	0.00	70,517.53	99,998.54
8/30/24	4,533.754	PURCHASED	0.00	0.00	-33,731.13	33,731.13

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY ISSUE
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	PURCHASE/SALE PRICE	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
8/30/24	9,592.413	SOLD 7.44	0.00	71,367.55	99,488.45
9/13/24	881.652	SOLD 7.70	0.00	6,788.72	9,144.12
9/30/24	4,114.141	PURCHASED 0.00	0.00	-31,267.47	31,267.47
9/30/24	9,522.884	SOLD 7.60	0.00	72,373.92	98,696.42
10/ 7/24	1,521,787.313	SOLD 7.43	0.00	11,306,879.74	15,772,003.31
10/31/24	1,036.061	PURCHASED 0.00	0.00	-7,480.36	7,480.36
11/ 1/24	169.507	SOLD 7.14	0.00	1,210.28	1,223.84
11/29/24	3.178	PURCHASED 0.00	0.00	-23.39	23.39
12/ 9/24	778.843	SOLD 7.37	0.00	5,740.07	5,623.64
12/31/24	1.149	PURCHASED 0.00	0.00	-8.02	8.02
			0.00	12,338,975.22	

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SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY BROKER
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	DESCRIPTION	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
CHARLES SCHWAB & CO.					
12/29/23	231.608 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,116.90	-2,843.94
12/29/23	9,681.424 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	71,642.54	-101,125.31
12/29/23	15,542.453 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	139,726.65	-164,649.02
1/24/24	0.320 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	0.32	-0.32
1/24/24	12.120 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	107.26	-148.82
1/24/24	505.567 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	3,594.58	-5,280.80
1/24/24	814.429 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	7,215.84	-8,627.66
1/31/24	233.055 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,113.81	-2,858.91
1/31/24	9,729.910 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	71,028.34	-101,558.65
1/31/24	15,740.643 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	141,350.97	-166,665.52
2/15/24	0.640 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	0.64	-0.64
2/15/24	24.073 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	212.32	-295.31
2/15/24	1,003.651 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	7,135.96	-10,475.89
2/15/24	1,622.284 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	14,340.99	-17,177.11
2/29/24	238.478 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,105.76	-2,922.17
2/29/24	9,910.073 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	70,757.92	-103,354.64
2/29/24	16,057.320 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	141,946.71	-169,920.29
3/ 6/24	539.670 B	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	-539.67	539.67
3/18/24	1,063.930 B	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	-1,063.93	1,063.93
3/28/24	16.350 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	16.35	-16.35
3/28/24	235.569 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,108.34	-2,883.30
3/28/24	9,804.696 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	70,986.00	-102,166.27
3/28/24	15,849.301 S	PIMCO INVESTMENT GRADE CR BD INST TICKER: PIGIX	0.00	141,217.27	-167,630.19
4/30/24	21.340 S	SCHWAB GOVERNMENT MONEY FD INV SHS TICKER: SNVXX	0.00	21.34	-21.34
4/30/24	244.342 S	PIMCO LONG TERM CREDIT BOND INST TICKER: PTCIX	0.00	2,076.91	-2,986.72
4/30/24	10,151.909 S	PIMCO LONG DURATION TOTAL RET INSTL TICKER: PLRIX	0.00	69,540.58	-105,669.84
4/30/24	16,372.268 S	PIMCO INVESTMENT GRADE CR BD INST	0.00	141,783.84	-173,041.28

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
 BY BROKER
 COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	DESCRIPTION	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
5/16/24	368.920	B TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-368.92	368.92
5/31/24	21.370	S TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.37	-21.37
5/31/24	239.319	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,084.47	-2,921.44
5/31/24	9,927.980	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	69,793.70	-103,230.12
5/31/24	16,112.568	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,790.60	-170,187.40
6/10/24	1,816.980	B TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-1,816.98	1,816.98
6/24/24	139.380	B TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-139.38	139.38
6/25/24	2.990	S TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	2.99	-2.99
6/25/24	22.723	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	202.69	-277.39
6/25/24	940.819	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	6,811.53	-9,782.54
6/25/24	1,525.622	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	13,593.29	-16,114.23
6/28/24	21.430	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.43	-21.43
6/28/24	240.371	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,103.25	-2,930.97
6/28/24	9,982.165	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	70,673.73	-103,701.98
6/28/24	16,009.624	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,525.08	-169,008.43
7/31/24	21.420	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.42	-21.42
7/31/24	233.179	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,098.61	-2,840.17
7/31/24	9,633.542	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	70,517.53	-99,998.54
7/31/24	15,673.044	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,527.59	-165,371.68
8/30/24	30.440	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	30.44	-30.44
8/30/24	231.939	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,122.24	-2,821.98
8/30/24	9,592.413	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	71,367.55	-99,488.45
8/30/24	15,484.266	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	141,371.35	-163,295.81
9/13/24	2.820	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	2.82	-2.82
9/13/24	21.345	S TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	201.07	-259.70
9/13/24	881.652	S TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	6,788.72	-9,144.12
9/13/24	1,431.865	S TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	13,302.03	-15,100.33
9/30/24	21.720	S TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	21.72	-21.72

SCHEDULE OF REPORTABLE 5% TRANSACTIONS
BY BROKER
COMPUTED ON A 12/31/23 VALUE OF \$35,038,071.26

TRADE DATE	SHARES/PV	DESCRIPTION	TRANSACTION EXPENSE	PURCHASE/SALE PROCEEDS	COST/ADJUSTED HISTORICAL COST
9/30/24	230.605 S	TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	2,153.85	-2,803.25
9/30/24	9,522.884 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	72,373.92	-98,696.42
9/30/24	15,426.056 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	142,691.02	-162,616.47
10/ 7/24	36,897.779 S	TICKER: PIGIX PIMCO LONG TERM CREDIT BOND INST	0.00	337,614.68	-448,532.51
10/ 7/24	1,521,787.313 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	11,306,879.74	-15,772,003.31
10/ 7/24	2,471,332.402 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	22,563,264.83	-26,051,983.68
10/16/24	4,881.980 S	TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	4,881.98	-4,881.98
11/ 1/24	5.890 S	TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	52.01	-52.54
11/ 1/24	169.507 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	1,210.28	-1,223.84
11/ 1/24	328.236 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	2,937.71	-2,950.84
12/ 9/24	0.530 S	TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	0.53	-0.53
12/ 9/24	27.127 S	TICKER: SNVXX PIMCO LONG TERM CREDIT BOND INST	0.00	247.40	-241.99
12/ 9/24	778.843 S	TICKER: PTCIX PIMCO LONG DURATION TOTAL RET INSTL	0.00	5,740.07	-5,623.64
12/ 9/24	1,515.845 S	TICKER: PLRIX PIMCO INVESTMENT GRADE CR BD INST	0.00	13,794.19	-13,627.99
12/10/24	1,193,953.820 B	TICKER: PIGIX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	-1,193,953.82	1,193,953.82
12/26/24	90.670 S	TICKER: SNVXX SCHWAB GOVERNMENT MONEY FD INV SHS	0.00	90.67	-90.67

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**SCHEDULE SB
(Form 5500)**

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

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

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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


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

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

A Name of plan Yokogawa Corporation Of America Pension Plan		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF YOKOGAWA CORPORATION OF AMERICA		D Employer Identification Number (EIN) 36-3672790	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1	Enter the valuation date:	Month <u>01</u> Day <u>01</u> Year <u>2024</u>	
2	Assets:		
	a Market value	2a	35038071
	b Actuarial value	2b	38541878
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	395	24451947
	b For terminated vested participants	127	5259723
	c For active participants	85	3130389
	d Total	607	32842059
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.12 %
6	Target normal cost		
	a Present value of current plan year accruals	6a	0
	b Expected plan-related expenses	6b	65000
	c Target normal cost	6c	65000

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

SIGN HERE		<u>09/30/2025</u>
	Signature of actuary Jason Conkey	Date 23-08458
	Type or print name of actuary Schwab Retirement Plan Services	Most recent enrollment number (512) 682-7793
	Firm name 4150 Kinross Lakes Parkway	Telephone number (including area code)
	Richfield, OH 44286	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	78292	5175701
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	78292	140208
9	Amount remaining (line 7 minus line 8)	0	5035493
10	Interest on line 9 using prior year's actual return of <u>7.58</u> %	0	381690
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.08</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	5417183

Part III Funding Percentages			
14	Funding target attainment percentage	14	100.86 %
15	Adjusted funding target attainment percentage	15	117.35 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	31a	65000
b Excess assets, if applicable, but not greater than line 31a	31b	65000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment.....	0	0

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

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0
--	-----------	---

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35) **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37**

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

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

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0

40 Unpaid minimum required contributions for all years..... **40** 0

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



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

Social Security Retirement Age = 65

Age (1)	Retirement Rate (2)	Number of Lives (3)	Number Retiring (4)	Weights (1)*(4)
65	100%	0	0	0
Totals			0	0

Social Security Retirement Age = 66

Age (1)	Retirement Rate (2)	Number of Lives (3)	Number Retiring (4)	Weights (1)*(4)
63	50%	5	2.5	157.5
64	0%	2.5	0	0
65	0%	2.5	0	0
66	100%	2.5	2.5	165
Totals			5	322.5

Social Security Retirement Age = 67

Age (1)	Retirement Rate (2)	Number of Lives (3)	Number Retiring (4)	Weights (1)*(4)
64	50%	80	40	2560
65	0%	40	0	0
66	0%	40	0	0
67	100%	40	40	2680
Totals			80	5240
Total for all SSRA's			85	5562.5

Total Weights/Total Lives = Weighted Average Retirement Age

Weighted Average Retirement Age 65.44

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



Schedule SB, line 24 – Change in Non-Prescribed Actuarial Assumption

The administrative expense assumption was updated from \$175,000 to \$65,000 to reflect the updated expected expenses to be paid from the trust during 2024.

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



Schedule SB, line 26 – Schedule of Active Participant Data

Age versus Service Distribution for Active Plan Participants:

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	-	-	-	-	-	-	-	-	-	-	-
40 to 44	-	-	-	-	-	-	-	-	-	-	-
45 to 49	-	-	-	-	-	-	3	-	-	-	3
50 to 54	-	-	-	-	-	1	1	7	1	-	10
55 to 59	-	-	-	-	-	1	4	9	10	2	26
60 to 64	-	-	-	-	1	4	5	12	8	4	34
65 to 69	-	-	-	-	-	-	2	5	2	-	9
over 70	-	-	-	-	-	-	-	-	3	-	3
Total	0	0	0	0	1	6	15	33	24	6	85



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

A summary of the actuarial methods and assumptions used in the valuation are presented below:

Data Methods

Census data

Was as collected from information presented by the Plan Sponsor and trustee as of January 1, 2024

Data elements

Accrued benefit amounts determined from database based on pay and service provided by the Plan Sponsor.

Actuarial Methods

Actuarial cost method

The Funding Targets used in this report were developed using the unit credit actuarial cost method as defined by PPA 2006.

Discount rate method

The discount rates used to develop the Funding Target and Funding Target Normal cost in this report are equal to the rates published by the IRS for January 2024 as elected by the Plan Sponsor.

Asset valuation method

The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets (Valuation Assets) is equal to the 3-year averaging method as described in IRS Notice 2009-22.

Demographic Assumptions

Mortality tables

The mortality tables published under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



charles
SCHWAB

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

Retirement rates

50% of active participants are assumed to retire three years prior to their Social Security Normal Retirement Age (SSNRA). Remaining active participants are assumed to retire at SSNRA. 100% Terminated Vested participants are assumed to retire at SSNRA.

Termination rates

The following table shows sample assumed termination rates:

<u>Age</u>	<u>Male Withdrawal Rates</u>	<u>Female Withdrawal Rates</u>
25	11.00%	17.40%
30	4.30%	6.70%
35	3.10%	5.20%
40	2.10%	4.00%
45	1.50%	3.00%
50	1.00%	2.00%
55	0.50%	1.00%

Disability rates

The following table shows sample assumed disability rates:

<u>Age</u>	<u>Male Disability Rates</u>	<u>Female Disability Rates</u>
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%

Form of Payment

50% J&S for all participants

Percent of population that is married

80% are assumed to be married.

Age of assumed spouse

Male spouses are assumed to be 3 years older than female spouses.

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001

The logo for Charles Schwab, featuring the word "charles" in a script font above the word "SCHWAB" in a bold, sans-serif font, all contained within a blue square.

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

Economic Assumptions

Discount rate used in Funding Target and Funding Target Normal Cost

The assumed discount rates on benefits paid in the future are based on the full yield curve published by the IRS for the January 1, 2024 valuation date which is based on December 2023 rates.

Expected return on plan assets

The expected rate of return on plan assets is assumed to be 4.68%.

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Effective Date – January 1, 1990, restated January 1, 2016

Covered Employees – Employees hired prior to January 1, 2000, except: employees covered by a collective bargaining agreement, Project Calibrators and Mechanics employed by YIA prior to November 16, 1998, Non-residents, Leased Employees, Former Yokogawa Corporation employees who are working on a temporary basis, or those otherwise specifically excluded by the Board.

Participation Date – No one may begin participating after December 31, 1999

Definitions:

Plan Year – Calendar year

Year of Benefit Service – Measured on an elapsed time basis from Employment Commencement Date through Severance Date. No more Benefit Service will be earned after midnight December 31, 1999.

Average Monthly Compensation (AMC) – The Compensation of a Participant averaged over the five consecutive Plan Years out of the last ten including the Plan Year in which the date of determination occurs. Compensation used in determining the Average Monthly Compensation was frozen as of December 31, 1999.

Covered Compensation (CC) – The average of the Social Security Taxable Wage Bases for the 35 years preceding Social Security Normal Retirement Age. No increase in the taxable base after December 31, 1999 will be taken into account.

Accrued Benefit – 1.15% of AMC times total number of Years of Benefit Service, plus 0.55% of AMC in excess of CC times total number of Years of Benefit Service (but not exceeding 30 years).

Normal Retirement Date (NRD) – The later of Participant's 65th birthday and 5th anniversary of participation.

Social Security Normal Retirement Age (SSNRA) –

Year of Birth: Before 1938	SSNRA age = 65
Year of Birth: 1938 through 1954	SSNRA age = 66
Year of Birth: 1955 or later	SSNRA age = 67

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

Qualified Joint and Survivor Annuity – A 50% Qualified Joint and Survivor Annuity for a married Participant provides for monthly payments for the life of the Participant, and after the Participant dies, the Participant's spouse will receive monthly payments equal to 50% of the original payment to the Participant. The value of a Participant's Qualified Joint and Survivor Annuity will be the actuarial equivalent of a single life annuity.

Eligibility for Benefits:

Normal Retirement – Retirement on NRD.

Early Retirement – Retirement before NRD and on or after attaining age 55 and completing at least 10 Years of Vesting Service.

Deferred Vested – Termination for reasons other than death, disability, or retirement after completing 5 Years of Vesting Service.

Death Benefit – Death while eligible for normal, early, postponed or deferred vested retirement benefits.

Disability Retirement – Termination with at least 10 Years of Vesting Service due to total and permanent disability and receiving total and permanent disability.

Monthly Benefits Paid Upon the Following Events:

Normal Retirement – Accrued Benefit.

Early Retirement – Actuarial Benefit reduced by (5/12)% for each of month between the benefit commencement date and the date which is three years before their SSNRA.

Termination with Deferred Vested Benefit – Accrued Benefit determined as of termination date, reduced in the same manner as for early retirement except the reduction is applied between the benefit commencement date and the SSNRA.

Death Benefits – ½ of the Qualified Joint and Survivor Annuity determined at death with Accrued Benefit reduced in the same manner as for early retirement to the earliest retirement date or date of death if later and payable to the spouse for life. If the participant is not married no benefits will be due.

Disability Benefit – Accrued Benefit determined as of termination date, reduced in the same manner as for early retirement.

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001

The logo for Charles Schwab, featuring the word "charles" in a script font above the word "SCHWAB" in a bold, sans-serif font, all contained within a blue square.

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

Forms of Benefit:

Normal Form of Payment – The normal form of payment is the life annuity option for single participants, and the Qualified Joint and Survivor Annuity option (described above) for married participants.

Optional Form of Payments – Optional forms are a 50%, 75% or 100% joint and survivor annuity, a ten-year certain and life annuity option, and a lump sum up to \$20,000.

Benefit Limitations:

Maximum on Benefits and Pay – All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

EIN/ PN 36-3672790/ 001



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

Social Security Retirement Age = 65

Age (1)	Retirement Rate (2)	Number of Lives (3)	Number Retiring (4)	Weights (1)*(4)
65	100%	0	0	0
Totals			0	0

Social Security Retirement Age = 66

Age (1)	Retirement Rate (2)	Number of Lives (3)	Number Retiring (4)	Weights (1)*(4)
63	50%	5	2.5	157.5
64	0%	2.5	0	0
65	0%	2.5	0	0
66	100%	2.5	2.5	165
Totals			5	322.5

Social Security Retirement Age = 67

Age (1)	Retirement Rate (2)	Number of Lives (3)	Number Retiring (4)	Weights (1)*(4)
64	50%	80	40	2560
65	0%	40	0	0
66	0%	40	0	0
67	100%	40	40	2680
Totals			80	5240

Total for all SSRA's 85 5562.5

Total Weights/Total Lives = Weighted Average Retirement Age

Weighted Average Retirement Age 65.44



Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Effective Date – January 1, 1990, restated January 1, 2016

Covered Employees – Employees hired prior to January 1, 2000, except: employees covered by a collective bargaining agreement, Project Calibrators and Mechanics employed by YIA prior to November 16, 1998, Non-residents, Leased Employees, Former Yokogawa Corporation employees who are working on a temporary basis, or those otherwise specifically excluded by the Board.

Participation Date – No one may begin participating after December 31, 1999

Definitions:

Plan Year – Calendar year

Year of Benefit Service – Measured on an elapsed time basis from Employment Commencement Date through Severance Date. No more Benefit Service will be earned after midnight December 31, 1999.

Average Monthly Compensation (AMC) – The Compensation of a Participant averaged over the five consecutive Plan Years out of the last ten including the Plan Year in which the date of determination occurs. Compensation used in determining the Average Monthly Compensation was frozen as of December 31, 1999.

Covered Compensation (CC) – The average of the Social Security Taxable Wage Bases for the 35 years preceding Social Security Normal Retirement Age. No increase in the taxable base after December 31, 1999 will be taken into account.

Accrued Benefit – 1.15% of AMC times total number of Years of Benefit Service, plus 0.55% of AMC in excess of CC times total number of Years of Benefit Service (but not exceeding 30 years).

Normal Retirement Date (NRD) – The later of Participant’s 65th birthday and 5th anniversary of participation.

Social Security Normal Retirement Age (SSNRA) –

Year of Birth: Before 1938	SSNRA age = 65
Year of Birth: 1938 through 1954	SSNRA age = 66
Year of Birth: 1955 or later	SSNRA age = 67

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

Qualified Joint and Survivor Annuity – A 50% Qualified Joint and Survivor Annuity for a married Participant provides for monthly payments for the life of the Participant, and after the Participant dies, the Participant's spouse will receive monthly payments equal to 50% of the original payment to the Participant. The value of a Participant's Qualified Joint and Survivor Annuity will be the actuarial equivalent of a single life annuity.

Eligibility for Benefits:

Normal Retirement – Retirement on NRD.

Early Retirement – Retirement before NRD and on or after attaining age 55 and completing at least 10 Years of Vesting Service.

Deferred Vested – Termination for reasons other than death, disability, or retirement after completing 5 Years of Vesting Service.

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Disability Benefit – Accrued Benefit determined as of termination date, reduced in the same manner as for early retirement.

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

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Benefit Limitations:

Maximum on Benefits and Pay – All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Yokogawa Corporation of America Pension Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

Plan #001 / EIN: 36-3672790

December 31, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Investments:			
	Pimco Investment Grade Corp Bd Instl	Mutual fund	\$ 1,660	\$ 1,642
	Pimco Long Duration Total Ret Instl	Mutual fund	664	642
	Pimco Long Term Credit Instl	Mutual fund	29	28
*	Schwab Gov Money Market Fund	Money market fund	1,196,905	1,196,905
	Total investments		\$ 1,199,258	\$ 1,199,217

(*) Party-in-interest

YOKOGAWA CORPORATION OF AMERICA PENSION PLAN

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Schedule SB, line 24 – Change in Non-Prescribed Actuarial Assumption

The administrative expense assumption was updated from \$175,000 to \$65,000 to reflect the updated expected expenses to be paid from the trust during 2024.