

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: ROBERTSON-CECO CORPORATION MASTER PENSION PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1987
2a Plan sponsor's name (employer, if for a single-employer plan): ROBERTSON-CECO II CORPORATION
2b Employer Identification Number (EIN): 36-3479146
2c Plan Sponsor's telephone number: 281-897-7788
2d Business code (see instructions): 332300

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	1587
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)	206
	6a(2)	197
	6b	620
	6c	536
	6d	1353
	6e	195
	6f	1548
	6g(1)	
	6g(2)	
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 3H

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

9a Plan funding arrangement (check all that apply)	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 <u>0</u>
(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 checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input checked="" 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>ROBERTSON-CECO CORPORATION MASTER 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>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</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>31666893</u>
	b Actuarial value	2b	<u>34833582</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>679</u>	<u>24531014</u>
	b For terminated vested participants	<u>702</u>	<u>10098027</u>
	c For active participants	<u>206</u>	<u>1730949</u>
	d Total	<u>1587</u>	<u>36359990</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>5.03 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>714607</u>
	c Target normal cost	6c	<u>714607</u>

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

SIGN HERE	
Signature of actuary	<u>08/11/2025</u>
<u>KELLY BOSCHKE</u>	Date
Type or print name of actuary	<u>23-07948</u>
<u>FIDELITY INVESTMENTS</u>	Most recent enrollment number
Firm name	<u>312-529-2331</u>
<u>233 S. WACKER DRIVE, SUITE 4850</u> <u>CHICAGO, IL 60606</u>	Telephone number (including area code)
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)	0	589733
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	589733
10	Interest on line 9 using prior year's actual return of <u>12.56</u> %	0	71181
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		630490
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>5.11</u> %		32210
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		662700
d	Portion of (c) to be added to prefunding balance		639294
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	1300208

Part III Funding Percentages			
14	Funding target attainment percentage	14	92.22 %
15	Adjusted funding target attainment percentage	15	94.99 %
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	96.20 %
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		
05/01/2025	440000	0					
			Totals ▶	18(b)	440000	18(c)	0

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

a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	412241

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21	Discount rate:			
a	Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %
				<input type="checkbox"/> N/A, full yield curve used
b	Applicable month (enter code)		21b	4
22	Weighted average retirement age		22	64
23	Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

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

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

Part VIII Minimum Required Contribution For Current Year					
31	Target normal cost and excess assets (see instructions):				
a	Target normal cost (line 6c)			31a	714607
b	Excess assets, if applicable, but not greater than line 31a			31b	0
32	Amortization installments:		Outstanding Balance	Installment	
a	Net shortfall amortization installment		2826616	274645	
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	989252
35		Carryover balance	Prefunding balance	Total balance	
	Balances elected for use to offset funding requirement	0	989252	989252	
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	412241
38	Present value of excess contributions for current year (see instructions)				
a	Total (excess, if any, of line 37 over line 36)			38a	412241
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b	412241
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 checked="" 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 ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146	

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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-3532603

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 19 49	NONE	484410	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FOLEY & LARDNER LLP

2021 MCKINNEY AVE
SUITE 1600
DALLAS, TX 75201

(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?
29	NONE	235254	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BDO USA, P.C.

13-5381590

(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	NONE	76711	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

COOK STREET CONSULTING, INC.

84-0854432

(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?
17 27	NONE	39305	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FIDELITY INSTITUTIONAL ASSET MANAGE

20-2159373

(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	NONE	37578	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 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>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG CORPORATE A OR BETTER</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
c EIN-PN <u>20-4659714-103</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11838746</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG U.S. TREASURY STRIPS</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
c EIN-PN <u>20-4659714-120</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1905718</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>8-10 YEAR CORPORATE BOND</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
c EIN-PN <u>20-4659714-155</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3247136</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LARGE CAP GROWTH TRUST</u>		
b Name of sponsor of entity listed in (a): <u>T.ROWE PRICE TRUST COMPANY</u>		
c EIN-PN <u>32-6528532-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1490244</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

<p style="text-align: center;">SCHEDULE G (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: x-small;">Department of Labor Employee Benefits Security Administration</p>	<p>Financial Transaction Schedules</p> <p>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).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="font-size: x-small;">OMB No. 1210-0110</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶ 001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION</p>	<p>D Employer Identification Number (EIN) 36-3479146</p>

Part I Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible
 Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
<input type="checkbox"/>		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
<input type="checkbox"/>		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
<input type="checkbox"/>		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
□					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible					
Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)					
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)		
<input type="checkbox"/>					
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)		
<input type="checkbox"/>					
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)		
<input type="checkbox"/>					
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)		
<input type="checkbox"/>					
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)		
<input type="checkbox"/>					
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)		
<input type="checkbox"/>					
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
FIDELITY WORKPLACE SERVICES LLC	BENEFITS ADMINISTRATOR AND ACTUARY	INVOICE PAID IN ERROR BY ADMINISTRATOR			
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
		1697			

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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.	OMB No. 1210-0110 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 ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	6190	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2456000	440000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	10821	1166
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(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)	15366357	18481844
(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)	13862271	10327815
(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	31701639	29250825
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	258345	104012
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	258345	104012
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	31443294	29146813

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)	440000	
(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)		440000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	549123	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		549123
(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)		193044
(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)		615487
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1797654

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2827134	
(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)		2827134
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	484410	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	76711	
(5) Investment advisory and investment management fees	2i(5)	76883	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	235254	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	393743	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1267001
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4094135

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2296481
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: **BDO USA, P.C.**

(2) EIN: **13-5381590**

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		1697
e Was this plan covered by a fidelity bond?	X		30000000
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 559289.

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.
--	---	---

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

A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER 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>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</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	<u>0</u>
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): <u>04-3275867</u>		
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	<u>18</u>

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: 35.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 59.0 %
 High-Yield Debt: 0.0 % Real Assets: 5.0 % Cash or Cash Equivalents: 0.0 % Other: 1.0 %

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 _____.

Robertson-Ceco Corporation Master Pension Plan

Financial Statements
and Supplemental Schedules
Years Ended December 31, 2024 and 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



Robertson-Ceco Corporation Master Pension Plan

Financial Statements and Supplemental Schedules
Years Ended December 31, 2024 and 2023

Robertson-Ceco Corporation Master Pension Plan

Contents

Independent Auditor's Report	3-6
------------------------------	-----

Financial Statements

Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023	7
---	---

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2024 and 2023	8
--	---

Notes to Financial Statements	9-17
-------------------------------	------

Supplemental Schedules

Schedule G, Part III - Schedule of Non-Exempt Transactions for the Year Ended December 31, 2024	19
--	----

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024	20
---	----

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions for the Year Ended December 31, 2024	21
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Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



Independent Auditor's Report

The Plan Administrator
Robertson-Ceco Corporation Master 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 Robertson-Ceco Corporation Master 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the 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 (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

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



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.



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

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of 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 GAAP.

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2024, and Schedule G, Part III - Schedule of Non-Exempt Transactions for the year ended 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 supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified



investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

October 3, 2025

Robertson-Ceco Corporation Master Pension Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2024	2023
Assets		
Non-interest-bearing cash	\$ -	\$ 6,190
Investments:		
Investments, at fair value	28,809,659	29,228,628
Receivables:		
Employer contributions	440,000	2,456,000
Accrued income	1,166	10,821
Total Receivables	441,166	2,466,821
Total Assets	29,250,825	31,701,639
Liabilities		
Accrued expenses	(104,012)	(258,345)
Net Assets Available for Benefits	\$ 29,146,813	\$ 31,443,294

See accompanying notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan
Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	2024	2023
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 808,531	\$ 1,961,870
Interest and dividends	549,123	271,814
Net Investment Income	1,357,654	2,233,684
Employer Contributions	440,000	1,349,000
Total Additions	1,797,654	3,582,684
Deductions		
Benefits paid to participants, net of redeposits	(2,827,134)	(3,713,256)
Annuity purchase (Note 1)	-	(12,564,829)
Administrative expenses	(1,267,001)	(1,019,142)
Total Deductions	(4,094,135)	(17,297,227)
Net Change in Net Assets Available for Benefits	(2,296,481)	(13,714,543)
Transfer In Due to Plan Mergers (Note 1)	-	19,664,286
Net Assets Available for Benefits, beginning of year	31,443,294	25,493,551
Net Assets Available for Benefits, end of year	\$ 29,146,813	\$ 31,443,294

See accompanying notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Robertson-Ceco Corporation Master Pension Plan (the Plan) provides only general information. Participants and all others should refer to the Plan Document and its underlying appendixes for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan sponsored by Robertson-Ceco II Corporation (the Company) covering all employee categories of the Company as described in the Plan Document. The Company is a subsidiary of Cornerstone Building Brands, Inc. (Cornerstone). As of December 31, 1996, all benefit accruals under the Plan were frozen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Plan Mergers

Effective December 31, 2023, the Ply Gem Group Pension Plan (Ply Gem Plan) and the MW Manufacturers, Inc. Retirement Plan (MW Plan) were merged into the Plan. Investment balances, receivables and accrued expenses of approximately \$19.7 million were legally transferred to and assumed by the Plan on December 31, 2023 and approximately \$22.8 million in accumulated benefit obligation was reflected in the actuarial present value of accumulated plan benefits as further described in Note 4.

Lump Sum Window and Annuity Purchase

Effective June 1, 2023, the Plan was amended to allow for a lump sum payment window in which an eligible participant may elect, during the election period, to receive a distribution of their accrued benefit or deferred vested accrued benefit in a single lump sum or an immediate commencing annuity. Eligible participants were defined as a current employee who has attained age 59 ½ or a former employee who is entitled to a deferred vested accrued benefit but has not yet commenced receiving payments of that benefit.

On April 6, 2023, the Plan entered into, and was subsequently amended on June 1, 2023 to reflect, a group annuity contract purchase with American United Life Insurance Company (AUL), under which the entire benefit rights of annuitized participants who were currently receiving monthly benefit payments of \$250 or less per month were fully guaranteed by AUL. Starting June 1, 2023, AUL made all future benefit payments to the designated participant population and beneficiaries. The purchase price of the annuity contract was approximately \$12.5 million and is reported in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2023.

Prior to the merger, on April 6, 2023, the Ply Gem Plan and the MW Plan also entered into a group annuity contract purchase with American United Life Insurance Company (AUL), under which the entire benefit rights of annuitized participants who were currently receiving monthly benefit payments of \$250 or less per month were fully guaranteed by AUL. Starting June 1, 2023, AUL made all future benefit payments to the designated participant population from the and beneficiaries. The purchase price of the annuity contract was approximately \$2.4 and \$5.0 million, respectively.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

Trustee and Administration of the Plan

The trustee is Fidelity Management Trust Company (Trustee). Fidelity Workplace Services LLC also provides benefit administration services and is the Plan's actuary (collectively, Fidelity). The administrator of the Plan is the Cornerstone Building Brands Benefits Committee (Committee). The Committee establishes, amends, and monitors compliance with investment policies, and selects and monitors the trustee, investment managers, and outside investment advisors and consultants to the Plan.

Eligibility

Each employee, as described above, was eligible to enter the Plan upon meeting the eligibility requirements as specified in each of the individual underlying appendixes to the Plan Document. All benefit formulas in the Plan are closed; therefore, there were no newly eligible participants since December 31, 1996 (the Freeze Date).

Former employees in the Ply Gem Plan were eligible upon meeting eligibility requirements specified in the former plan document. There were no newly eligible participants since the freeze date of December 31, 1998.

Former employees in the MW Plan were eligible upon meeting eligibility requirements specified in the former plan document. There were no newly eligible participants since the freeze date of November 1, 2005.

Pension Benefits and Vesting

Under the terms of the agreement with the Company, participants are eligible for monthly benefit payments upon reaching age 65 in an amount actuarially determined based on years of service as defined in the Plan Document. The benefits of all participants in the Plan are fully vested. The Plan permits benefit payments in the form of either an annuity or a lump sum (under certain provisions of the Plan) and permits early retirement at age 55 (provided the participant has completed the number of years of service applicable to the particular early retirement benefit). Death, disability retirement benefits, and deferred vested benefits are also outlined in the Plan Document.

Pension benefits and vesting for the Ply Gem Plan and the MW Plan were not modified and a result of the mergers and are determined per the prior plan documents.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires plan management to make estimates and assumptions that affect the accompanying reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates and such differences could be material.

Investment Valuation and Income Recognition

The Plan's 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. See Note 6 for a discussion of fair value measurements.

Interest and dividend income (including capital gain distributions) is recorded when earned or on the ex-dividend date, respectively. Net appreciation (depreciation) in the fair value of investments represents the realized and unrealized gains and losses on the investments. Purchases and sales are recorded on a trade-date basis.

Administrative Expenses

The Plan's operating, investment, and administrative expenses are generally paid as provided for in the Plan Document. Expenses for trustee, investment management, actuarial, legal, and auditing services are paid through the Plan. Other administrative functions are performed by employees of the Company or its subsidiaries at no cost to the Plan. All other costs not paid by the Plan are paid by the Company and are excluded from these financial statements.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

3. Funding Policy

The Company's policy is to make contributions to meet the minimum funding requirements as specified by ERISA and determined under Internal Revenue Code (IRC) Section 430(a). The minimum contribution is determined as of the beginning of the plan year. The Plan has currently met all minimum funding requirements with a combination of current year contributions and applying prefunded balances. For the years ended December 31, 2024 and 2023 \$440,000 and \$1,349,000, respectively, of contributions were made.

4. Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions for services rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to: (1) retired or terminated employees or their beneficiaries; (2) beneficiaries of employees who have died; and (3) present employees or their beneficiaries. Benefits for retired, terminated and disabled employees or their beneficiaries are based on each former employee's credited service prior to his or her termination or retirement date or Freeze Date (whichever is earlier). Accumulated plan benefits for active employees are based on each employee's credited service as of the Freeze Date. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are deemed included to the extent they are attributable to employee service prior to the Freeze Date.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the 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 benefit payments (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The effect of Plan amendments on accumulated plan benefits is recognized during the year in which such amendments are adopted.

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024 and 2023. Had the valuations been performed as of December 31, there would be no material differences.

The significant assumptions used in the actuarial valuation as of December 31, 2023 are as follows:

Mortality	2024 generational mortality table per IRC section 430 projected with the adjusted MP 2021 Mortality Improvement Scale
Form of payment	Single life annuity
Retirement age	Between 55-70 for active participants and 62 for terminated vested participants
Discount rate	5.00%

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits as determined by the actuary as of December 31, 2023 is as follows:

Vested Benefits	
Participants currently receiving benefits	\$ 24,457,949
Other deferred vested benefits	11,989,068
Total Vested Benefits	36,447,017
Total Actuarial Present Value of Accumulated Plan Benefits	\$ 36,447,017

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2023 are as follows:

Actuarial Present Value of Accumulated Plan Benefits, December 31, 2022	\$ 29,449,507
Increase (decrease) during the year attributed to:	
Interest accumulation	1,065,523
Benefits paid ^(b)	(16,278,085)
Assumption changes ^(a)	(637,113)
Plan amendments ^(c)	22,843,986
Benefits accumulated and actuarial (gain) loss	3,199
Net Increase	6,997,510
Actuarial Present Value of Accumulated Plan Benefits, December 31, 2023	\$ 36,447,017

^(a) Assumption changes represent the change in the mortality assumption from the 2023 static mortality table for annuitants and non-annuitants to the 2024 generational mortality table.

^(b) Benefits paid reflects \$12,564,829 paid out as part of an annuity purchase, \$2,272,013 in lump sums and \$1,441,243 in ongoing retiree payments from the pre-merger RCC Plan. The three plans combined paid out \$20,007,920 as part of an annuity purchase, \$7,107,363 in lump sums and \$3,346,829 in ongoing retiree benefit payments.

^(c) Plan amendments reflect residual incoming liabilities of the MW Plan and the Ply Gem Plan.

5. Certified Investment Information

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C), pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulation for Reporting and Disclosure under ERISA. Accordingly, Fidelity, a qualified institution, has certified the following information included in the accompanying financial statements and ERISA required supplemental schedules as complete and accurate:

- Investments as shown in the statements of net assets available for benefits as of December 31, 2024 and 2023.
- Net appreciation in fair value of investments and interest and dividend income as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.
- Investment amounts included in Note 6.
- Investment information included in the accompanying supplemental Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions as of and for the year ended December 31, 2024.

At the request of the plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedules, reading the disclosures relating to the investment information to assess whether they are in accordance with the presentation and disclosure

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

requirements of GAAP and whether the supplemental schedules are in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

6. Fair Value Measurements

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

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

Following 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:

Domestic Fixed Income Commingled Pools - These assets are valued at the beneficial interest in the net asset of each pool which is represented by units. Net asset value (NAV) per unit is determined each business day. Issues and redemptions of units are recorded, upon receipt of the unitholder's instructions in good order, based on the next determined NAV per unit, normally each day. In unusual market conditions, in accordance with the Declaration of Trust, the trustee of the pool may in its sole discretion, impose restrictions on issues and redemptions of units. The issuance and redemption provisions of the underlying funds are consistent with those of the pool. In certain circumstances units may be purchased or redeemed through the exchange of securities, the fair value of which is used to determine the number of units issued or redeemed.

Mutual Funds - These assets are valued at the quoted market price which represent the NAV of shares held by the Plan at year-end. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

Collective Investment Trust - The T. Rowe Price Large Cap Growth Fund is a collective investment trust that is valued at the NAV of units of the trust. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the trust will sell the investment for an amount different from the reported NAV. This trust is a Direct Filing Entity.

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

The following tables sets forth by level, within the fair value hierarchy, the Plan's investments, at fair value:

December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 10,327,815	\$ -	\$ -	\$ 10,327,815
Domestic fixed income commingled pools	-	16,991,600	-	16,991,600
Total Investments , in the fair value hierarchy table	\$ 10,327,815	\$ 16,991,600	\$ -	27,319,415
Investments, measured at NAV ^(a)				1,490,244
Total Investments , at fair value				\$ 28,809,659

December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 13,862,271	\$ -	\$ -	\$ 13,862,271
Domestic fixed income commingled pools	-	13,848,645	-	13,848,645
Total Investments , in the fair value hierarchy table	\$ 13,862,271	\$ 13,848,645	\$ -	27,710,916
Investments, measured at NAV ^(a)				1,517,712
Total Investments , at fair value				\$ 29,228,628

^(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient:

December 31,

Investment Type	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2024	2023			
Collective investment trust	\$ 1,490,244	\$ 1,517,712	None	Daily	Up to 30 days

7. Plan Termination

Although it has not expressed any intention to do so, the Company has the right, under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan is terminated, the assets of the Plan will be allocated to Plan participants and beneficiaries in accordance with applicable provisions of ERISA and the Plan Document. Should unfunded vested benefits exist, such benefits will be provided up to specified limitations as described in ERISA and by the Pension Benefit Guaranty Corporation (PBGC).

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, subject to a statutory ceiling on the amount of an individual's monthly benefit.

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 plan benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

Additional information regarding the priority of participants' claims to the assets of the Plan upon termination and benefits guaranteed by the PBGC is available from the plan administrator.

8. Income Tax Status

The Plan was amended and restated effective January 1, 2017 and the Internal Revenue Service (IRS) has determined and informed the Company by a letter dated November 9, 2017, that the Plan is designed in accordance with applicable sections of the IRC. The plan administrator and the Company believe that the Plan, as amended, is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified and the related trust is tax exempt, thus, no provision for income taxes is included in the accompanying financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS audits for any tax periods in progress.

9. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are subject to various risks, such as interest rate, credit, and overall market volatility risk. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in the economic conditions and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of such investment securities, it is possible that changes in the value of investment securities could occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the funded status of the Plan.

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 estimations and assumptions process, it is possible that changes in these estimates and assumptions in the near term could impact the amounts reported in the financial statements and accompanying notes and could be material to the Plan's financial statements.

10. Related Party and Party-in-Interest Transactions

Certain Plan investments were units of funds managed by Fidelity and its affiliates. Fidelity also provides trustee and other administrative and actuarial services to the Plan during the plan years. Certain expenses related to audit, custody, legal, asset management and actuarial services are paid from Plan assets. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

During the year ended December 31, 2023, the Company inadvertently overpaid certain invoices for administrative fees from Plan assets. The overpayment was refunded to the Plan at a later date; however, the Company determined that this was a prohibited transaction. The Company funded lost earnings in August 2025. These prohibited transactions are reflected in the accompanying Schedule G, Part III- Schedule of Non-Exempt Transactions.

11. Subsequent Events

The plan administrator has evaluated subsequent events through October 3, 2025, which is the date the financial statements were available to be issued. No events or transactions discovered during this evaluation require recognition or disclosure in the financial statements.

Supplemental Schedules

Robertson-Ceco Corporation Master Pension Plan
Schedule G, Part III - Schedule of Non-Exempt Transactions

EIN: 36-3479146

Plan Number: 001

Year ended December 31, 2024

(a) Identity of Party Involved	(b) Relationship to Plan, Employer, or Other Party-in-interest	(c) Description of Transaction Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(g)			Date of Principal Correction	Date of Earnings Correction
			Transaction Expense	Amount of Earnings	Total Transaction		
* Fidelity	Benefits Administrator and Actuary	Administrative fees paid by the Ply Gem Plan, MW Plan, and the Plan in error on November 13, 2023	\$ 1,697	\$ 75	\$ 1,772	August 29, 2024	August 13, 2025

* Party-in-interest, as defined by ERISA.

Robertson-Ceco Corporation Master Pension Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 36-3479146 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
American Funds	Europacific Growth	\$ 1,838,929	\$ 1,750,218	
Cohen & Steers	Global Realty	1,363,217	1,374,662	
* Fidelity	500 Index Fund Advantage	1,436,986	1,767,259	
Hood River	Small Cap Growth Retirement	451,575	548,850	
MFS	Value Fund R4	1,691,329	1,689,178	
* Fidelity	Total International Index	2,024,116	2,063,670	
Victory	Small Company Opportunity	859,001	832,934	
Gabelli	US Treasury Money Market AAA	301,044	301,044	
Total Mutual Funds			9,966,197	10,327,815
Domestic Fixed Income Commingled Pools				
* FIAM Trust Company	Long Corporate A or Better	12,041,881	11,838,746	
* FIAM Trust Company	Long U.S. Treasury Strips	2,142,253	1,905,718	
* FIAM Trust Company	8 - 10 Year Corporate Bond	3,170,800	3,247,136	
Total Domestic Fixed Income Commingled Pools			17,354,934	16,991,600
Collective Investment Trust				
T. Rowe Price	Large Cap Growth Fund TR B	1,202,421	1,490,244	
Total Investments			\$ 28,809,659	

* A party-in-interest, as defined by ERISA.

Robertson-Ceco Corporation Master Pension Plan

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 36-3479146

Plan Number: 001

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of Party Involved	Description of Asset	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) - Single Transaction in Excess of 5% of Plan Assets							
* FIAM Trust Company	Long Corporate A or Better	1	\$ -	\$ 4,227,687	\$ 4,790,375	\$ 4,227,687	\$ (562,688)
* FIAM Trust Company	8 - 10 Year Corporate Bond	1	2,049,087	-	2,049,087	2,049,087	-
* FIAM Trust Company	Long Corporate A or Better	1	7,637,505	-	7,637,505	7,637,505	-
Frost	Low Duration Bond	1	-	1,655,625	1,693,884	1,655,625	(38,259)
Category (iii) - a Series of Transactions							
American Funds	Europacific Growth	34	\$ 1,603,770	-	\$ 1,603,770	\$ 1,603,770	-
American Funds	Europacific Growth	50	-	1,761,134	1,553,647	1,761,134	207,487
Cohen & Steers	Global Realty I	28	1,534,856	-	1,534,856	1,534,856	-
Cohen & Steers	Global Realty I	43	-	886,526	824,089	886,526	62,437
* FIAM Trust Company	8 - 10 Year Corporate Bond	24	2,385,449	-	2,385,449	2,385,449	-
* FIAM Trust Company	8 - 10 Year Corporate Bond	43	-	1,954,576	2,012,320	1,954,576	(57,744)
* FIAM Trust Company	US Treasury Strips Index	25	1,820,743	-	1,820,743	1,820,743	-
* FIAM Trust Company	US Treasury Strips Index	43	-	1,293,362	1,547,046	1,293,362	(253,684)
* FIAM Trust Company	Long Corporate A or Better	24	8,918,703	-	8,918,703	8,918,703	-
* FIAM Trust Company	Long Corporate A or Better	43	-	6,494,821	7,102,398	6,494,821	(607,577)
* Fidelity	500 Index Fund	33	1,377,118	-	1,377,118	1,377,118	-
* Fidelity	500 Index Fund	51	-	1,618,888	1,138,241	1,618,888	480,647
* Fidelity	Total International Index	31	1,862,685	-	1,862,685	1,862,685	-
* Fidelity	Total International Index	49	-	1,671,838	1,398,879	1,671,838	272,959
MFS	Value Fund	36	1,431,713	-	1,431,713	1,431,713	-
MFS	Value Fund	51	-	1,924,742	1,671,955	1,947,742	275,787
Frost	Low Duration Bond	9	23,662	-	23,662	23,662	-
Frost	Low Duration Bond	8	-	1,696,830	1,735,977	1,696,830	(39,147)

* A party-in-interest, as defined by ERISA.

There were no category (ii) or (iv) reportable transactions.



2024 Form 5500 Schedule SB Attachments
Schedule SB, Line 26 – Schedule of Active Participant Data
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2024

EIN: 36-3479146
Plan Number: 001

Age and Service Distribution of Active Members

Completed Years of Credited Service on January 1, 2024

Attained Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	3	1	2	0	0	0	0	0	0	6
45-49	1	10	6	7	4	0	0	0	0	0	28
50-54	0	11	27	12	3	7	0	0	0	0	60
55-59	0	17	28	12	7	6	2	0	0	0	72
60-64	2	6	8	6	1	1	0	0	0	0	24
65-69	0	4	1	1	3	1	0	0	0	0	10
Over 69	1	2	0	0	1	1	1	0	0	0	6
Total	4	53	71	40	19	16	3	0	0	0	206

Actuarial Assumptions and Methods for Funding and ASC 960 Purposes

ERISA Interest Rates as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

	2024 Plan Year		2023 Plan Year	
Purpose	Minimum	Maximum	Minimum	Maximum
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	4	4	4	4
First five years	4.75%	3.62%	4.75%	1.41%
Next 15 years	4.87%	4.46%	5.00%	3.09%
Over 20 years	5.59%	4.52%	5.74%	3.58%
Applicable law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

Interest Rate for FASB ASC 960: 5.00% (previously 5.00%). This is consistent with the long-term rate of return on assets for 2023 which is selected by the plan sponsor for corporate accounting purposes. The assumption will be reviewed annually for reasonability.

Cash Balance Interest Crediting Rate: 5.00%

Administrative Expenses: Estimated based on an underlying non-investment related expense assumption of \$325,000 plus PBGC premiums for the current year.

Mortality:

ERISA: IRS 2024 Generational Mortality Table as prescribed by IRC Section 430 for plans with more than 500 participants. This is a fully generational mortality table based on the Pri-2012 Total Mortality Tables projected with the adjusted MP 2021 Mortality Improvement Scale with annual mortality improvements capped at 0.78% as required by Secure 2.0 Act. This plan does not have a large enough population to vary from the standard tables.

FASB ASC 960: Same as ERISA

Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)

Retirement Rates: Rates varying by age based on the assumption used by the prior actuary for this plan. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

Age	RCC Rate	MW and PlyGem Rate
55	0.00%	1.60%
56	0.00%	1.65%
57	0.00%	1.70%
58	0.00%	1.75%
59	0.00%	1.80%
60	0.00%	1.85%
61	0.00%	1.90%
62	10.00%	10.00%
63	5.00%	2.80%
64	15.00%	3.00%
65	25.00%	100%
66	25.00%	0.00%
67	30.00%	0.00%
68	50.00%	0.00%
69	50.00%	0.00%
70+	100.00%	0.00%

Terminated vested participants are expected to retire at age 62.

Termination Rates: Rates varying by age based on the assumption used by the prior actuary for this plan. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

Sample rates are shown below:

Age	RCC Rate	MW and PlyGem Rate
20	0.00%	5.44%
25	0.00%	5.29%
30	7.52%	5.07%
35	6.10%	4.70%
40	3.14%	3.50%
45	2.20%	1.77%
50	1.67%	0.40%
55	1.36%	0.00%
56+	0.00%	0.00%

Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)

Disability: Rates varying by age based on the assumption used by the prior actuary for this plan. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

Sample rates are shown below:

<u>Age</u>	<u>RCC Rate</u>
30	0.030%
35	0.030%
40	0.040%
45	0.090%
50	0.200%
55	0.420%
60	0.970%
61+	0.000%

Marital Status: 80% of males and females are assumed married, with females 3 years younger than males.

Maximum Benefit: \$275,000 for 2024. For determining limitations under funding amounts and liabilities under FASB ASC 960, no future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: \$345,000 for 2024. For determining limitations under funding amounts and liabilities under FASB ASC 960, no future increases in the salary limit have been reflected.

Form of Payment: It has been assumed benefits will be paid in the normal annuity form applicable to the particular benefit. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)

Actuarial Value of Plan Assets for Funding Purposes:

The actuarial value of assets is equal to:

- a) the market value of assets, including discounted receivables, on the valuation date, less
- b) the following percentages of prior years' investment gains (losses):
 - i) 67% of the prior year, and
 - ii) 33% of the second prior year,

Investment gains and losses are defined as the excess or deficiency of the expected return on the market value (not to exceed the third segment rate for that year) over the actual return on the market value of assets, including discounted receivables, for any given year.

- c) The actuarial value of assets can be neither less than 90% nor greater than 110% of the market value of assets, including discounted receivables.

Shortfall Amortization Charge for ERISA Funding Purposes: Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)

Actuarial Cost Method: The unit credit cost method is used for ERISA Funding Target (FT) and FASB ASC 960 purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Disclosure of Reliance on Models

ProVal valuation software was used to develop the liabilities, financial results, and contribution calculations for the plan year. ProVal, developed by Winklevoss Technologies, has been reviewed by experts at Fidelity Workplace Investing, LLC and deemed appropriate to use for this purpose. Participant data, assumptions, methods and plan provisions for this Plan were entered and programmed into ProVal and reviewed for completeness.

Robertson-Ceco Corporation Master Pension Plan

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 36-3479146

Plan Number: 001

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of Party Involved	Description of Asset	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) - Single Transaction in Excess of 5% of Plan Assets							
* FIAM Trust Company	Long Corporate A or Better	1	\$ -	\$ 4,227,687	\$ 4,790,375	\$ 4,227,687	\$ (562,688)
* FIAM Trust Company	8 - 10 Year Corporate Bond	1	2,049,087	-	2,049,087	2,049,087	-
* FIAM Trust Company	Long Corporate A or Better	1	7,637,505	-	7,637,505	7,637,505	-
Frost	Low Duration Bond	1	-	1,655,625	1,693,884	1,655,625	(38,259)
Category (iii) - a Series of Transactions							
American Funds	Europacific Growth	34	\$ 1,603,770	-	\$ 1,603,770	\$ 1,603,770	-
American Funds	Europacific Growth	50	-	1,761,134	1,553,647	1,761,134	207,487
Cohen & Steers	Global Realty I	28	1,534,856	-	1,534,856	1,534,856	-
Cohen & Steers	Global Realty I	43	-	886,526	824,089	886,526	62,437
* FIAM Trust Company	8 - 10 Year Corporate Bond	24	2,385,449	-	2,385,449	2,385,449	-
* FIAM Trust Company	8 - 10 Year Corporate Bond	43	-	1,954,576	2,012,320	1,954,576	(57,744)
* FIAM Trust Company	US Treasury Strips Index	25	1,820,743	-	1,820,743	1,820,743	-
* FIAM Trust Company	US Treasury Strips Index	43	-	1,293,362	1,547,046	1,293,362	(253,684)
* FIAM Trust Company	Long Corporate A or Better	24	8,918,703	-	8,918,703	8,918,703	-
* FIAM Trust Company	Long Corporate A or Better	43	-	6,494,821	7,102,398	6,494,821	(607,577)
* Fidelity	500 Index Fund	33	1,377,118	-	1,377,118	1,377,118	-
* Fidelity	500 Index Fund	51	-	1,618,888	1,138,241	1,618,888	480,647
* Fidelity	Total International Index	31	1,862,685	-	1,862,685	1,862,685	-
* Fidelity	Total International Index	49	-	1,671,838	1,398,879	1,671,838	272,959
MFS	Value Fund	36	1,431,713	-	1,431,713	1,431,713	-
MFS	Value Fund	51	-	1,924,742	1,671,955	1,947,742	275,787
Frost	Low Duration Bond	9	23,662	-	23,662	23,662	-
Frost	Low Duration Bond	8	-	1,696,830	1,735,977	1,696,830	(39,147)

* A party-in-interest, as defined by ERISA.

There were no category (ii) or (iv) reportable transactions.

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 ROBERTSON-CECO CORPORATION MASTER 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 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146	
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		31,666,893
b Actuarial value	2b		34,833,582
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	679	24,531,014	24,531,014
b For terminated vested participants	702	10,098,027	10,098,027
c For active participants	206	1,730,949	1,730,949
d Total	1,587	36,359,990	36,359,990
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5		5.03%
6 Target normal cost			
a Present value of current plan year accruals	6a		0
b Expected plan-related expenses	6b		714,607
c Target normal cost	6c		714,607

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	<i>KB</i>	8/11/2025
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Signature of actuary	Date
Kelly Boschke	2307948
Type or print name of actuary	Most recent enrollment number
Fidelity Investments	312-529-2331
Firm name	Telephone number (including area code)
233 S. Wacker Drive, Suite 4850	
Chicago IL 60606	
Address of the firm	

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	714,607	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	2,826,616		274,645
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	989,252	
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0	989,252
			Total balance
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	412,241	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	412,241	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	412,241	
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 checked="" type="checkbox"/> 2021
--

2024 Form 5500 Schedule SB Attachments

Schedule SB, Line 7 Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance

Robertson-Ceco Corporation Master Pension Plan

EIN: 36-3479146

For Plan Year Ended December 31, 2024

Plan Number: 001

As of December 31, 2023, the MW Manufacturers, Inc. Retirement Plan (EIN: 630400153 PN: 125) and the Ply Gem Group Pension Plan (EIN: 111727150 PN: 001) merged into Robertson-Ceco Corporation Master Pension Plan. The January 1, 2024, results are based on aggregate Prefunding Balance.

2024 Form 5500 Schedule SB Attachments
Schedule SB, Line 22 – Weighted Average Retirement Age
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2024



EIN: 36-3479146
Plan Number: 001

	(a) Active Participants	(b) Proportion of Total Actives	(c) Average Retirement Age	(d) Weighted Age (b) x (c)
Robertson-Ceco Corporation Master Pension Plan	33	0.1602	65.94	10.56
PI Gem Group Pension Plan	78	0.3800	63.86	24.27
MW Manufacturers Inc Retirement Plan	95	0.4600	63.86	29.38
Weighted Age				64.21

Robertson-Ceco Corporation Master Pension Plan			
Age (1)	Weight (2)	Retirement Rate (3)	Weighted Age (1) x (2) x (3)
55	1.0000	0%	0.00
56	1.0000	0%	0.00
57	1.0000	0%	0.00
58	1.0000	0%	0.00
59	1.0000	0%	0.00
60	1.0000	0%	0.00
61	1.0000	0%	0.00
62	1.0000	10%	6.20
63	0.9000	5%	2.84
64	0.8550	15%	8.21
65	0.7268	25%	11.81
66	0.5451	25%	8.99
67	0.4088	30%	8.22
68	0.2862	50%	9.73
69	0.1431	50%	4.94
70	0.0715	100%	5.01
Total			65.94

Ply Gem Group Pension Plan			
Age (1)	Weight (2)	Retirement Rate (3)	Weighted Age (1) x (2) x (3)
55	1.0000	2%	0.88
56	0.9840	2%	0.91
57	0.9678	2%	0.94
58	0.9513	2%	0.97
59	0.9347	2%	0.99
60	0.9179	2%	1.02
61	0.9009	2%	1.04
62	0.8838	10%	5.48
63	0.7954	3%	1.40
64	0.7731	3%	1.48
65	0.7499	100%	48.74
66	0.0000	100%	0.00
67	0.0000	100%	0.00
68	0.0000	100%	0.00
69	0.0000	100%	0.00
70	0.0000	100%	0.00
Total			63.86

MW Manufacturers Inc Retirement Plan			
Age (1)	Weight (2)	Retirement Rate (3)	Weighted Age (1) x (2) x (3)
55	1.0000	2%	0.88
56	0.9840	2%	0.91
57	0.9678	2%	0.94
58	0.9513	2%	0.97
59	0.9347	2%	0.99
60	0.9179	2%	1.02
61	0.9009	2%	1.04
62	0.8838	10%	5.48
63	0.7954	3%	1.40
64	0.7731	3%	1.48
65	0.7499	100%	48.74
66	0.0000	100%	0.00
67	0.0000	100%	0.00
68	0.0000	100%	0.00
69	0.0000	100%	0.00
70	0.0000	100%	0.00
Total			63.86

Schedule SB, Line 26b - Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants & Beneficiaries Receiving Payments	Total
2024	18,820.00	535,558.00	2,668,921.00	3,223,299.00
2025	24,146.00	578,965.00	2,567,735.00	3,170,846.00
2026	31,203.00	629,694.00	2,463,953.00	3,124,850.00
2027	40,727.00	671,419.00	2,355,039.00	3,067,185.00
2028	47,839.00	695,060.00	2,244,250.00	2,987,149.00
2029	56,232.00	727,932.00	2,133,400.00	2,917,564.00
2030	80,178.00	747,761.00	2,021,631.00	2,849,570.00
2031	97,680.00	749,561.00	1,909,367.00	2,756,608.00
2032	112,286.00	751,815.00	1,798,073.00	2,662,174.00
2033	125,313.00	758,091.00	1,688,241.00	2,571,645.00
2034	132,119.00	759,922.00	1,578,459.00	2,470,500.00
2035	144,431.00	750,486.00	1,469,609.00	2,364,526.00
2036	153,248.00	738,133.00	1,362,194.00	2,253,575.00
2037	158,787.00	723,026.00	1,256,724.00	2,138,537.00
2038	163,821.00	703,550.00	1,153,231.00	2,020,602.00
2039	163,165.00	682,368.00	1,052,535.00	1,898,068.00
2040	168,906.00	656,864.00	955,093.00	1,780,863.00
2041	166,168.00	629,341.00	861,149.00	1,656,658.00
2042	164,346.00	600,929.00	771,111.00	1,536,386.00
2043	161,088.00	572,282.00	685,378.00	1,418,748.00
2044	158,299.00	541,365.00	604,345.00	1,304,009.00
2045	154,917.00	509,557.00	528,382.00	1,192,856.00
2046	151,694.00	477,012.00	457,822.00	1,086,528.00
2047	146,189.00	444,072.00	392,947.00	983,208.00
2048	140,577.00	410,899.00	333,952.00	885,428.00
2049	134,554.00	377,481.00	280,937.00	792,972.00
2050	128,285.00	344,260.00	233,887.00	706,432.00
2051	121,782.00	311,700.00	192,665.00	626,147.00
2052	115,060.00	280,111.00	157,029.00	552,200.00
2053	108,137.00	249,791.00	126,632.00	484,560.00
2054	101,036.00	221,002.00	101,055.00	423,093.00
2055	93,794.00	193,968.00	79,825.00	367,587.00
2056	86,463.00	168,862.00	62,437.00	317,762.00
2057	79,108.00	145,799.00	48,379.00	273,286.00
2058	71,802.00	124,840.00	37,158.00	233,800.00
2059	64,626.00	105,996.00	28,308.00	198,930.00
2060	57,659.00	89,233.00	21,410.00	168,302.00
2061	50,979.00	74,478.00	16,090.00	141,547.00
2062	44,657.00	61,628.00	12,029.00	118,314.00
2063	38,752.00	50,556.00	8,955.00	98,263.00
2064	33,308.00	41,117.00	6,650.00	81,075.00
2065	28,355.00	33,153.00	4,933.00	66,441.00
2066	23,907.00	26,505.00	3,664.00	54,076.00
2067	19,966.00	21,012.00	2,732.00	43,710.00
2068	16,516.00	16,517.00	2,049.00	35,082.00
2069	13,533.00	12,877.00	1,552.00	27,962.00
2070	10,983.00	9,956.00	1,190.00	22,129.00
2071	8,826.00	7,633.00	926	17,385.00
2072	7,023.00	5,804.00	730	13,557.00
2073	5,530.00	4,375.00	585	10,490.00

Plan Provisions

Name of Plan: Robertson-Ceco Corporation Master Pension Plan

Employer Identification Number / Plan Number: 36–3479146/001

Ceco Salaried Employees

Effective Date: Effective: June 1, 1992. The most recent amendment was effective April 15, 2009.

Covered Employees: All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Closed to new hires and rehires and frozen to ongoing benefit accruals on January 1, 1995.

Definitions:

Accrued Benefit: The monthly normal retirement benefit is equal to the participant's Account Balance, projected to age 65 at 5% interest, divided by 120.

Account Balance: An account balance is maintained for each participant, credited each year with interest while active. Each year it is credited with interest at the average of the auction average (investment) yield of the 3-month Treasury Bills for the last month of each calendar quarter as published in the Federal Reserve Statistical Release over the four calendar quarters immediately preceding the last day of the Plan Year preceding the Plan Year for which interest credit is made, plus 1% rounded to the next higher 0.25% if not an even 0.25%.

Normal retirement date (NRD): The participant's 65th birthday.

Vesting Service: Number of completed years between hire date and year in which the participant terminates employment. If a break in service is less than 12 months, the period of break must be included in the Vesting Service. Or else, Vesting Service is the sum of the pre-break and post-break periods of Vesting Service.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: Participants are eligible for early retirement benefit if they retire after attaining age 55 with at least 5 years of service (3 years of service after 12/31/2007).

Plan Provisions (continued)

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible. Earliest commencement date is the 1st of the month coincident with or next following the end of the second calendar year following date of termination.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.

Disability: Participants with 5 or more years of service and permanent and total disability.

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.

Early retirement: The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

Postponed retirement: The benefit is the Account Balance or Accrued Benefit calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination: If the benefit commencement date is on or after age 55, use the Early Retirement provisions above. If the benefit commencement date is prior to age 55, use the Actuarial Equivalent of the Accrued Benefit at benefit commencement date.

Death with pre-retirement spouse benefit: Monthly pre-retirement spouse benefit is payable. If the participant was eligible for early retirement, the benefit is payable immediately. Otherwise, the benefit is payable when the participant would have been eligible for early retirement. If less than five years of vesting service, participant contributions will be refunded.

Disability: Participants on Long Term Disability will continue to accrue Vesting Service and interest credits through their NRD. Upon reaching NRD, the Participant may elect to commence their accrued benefit on the first of any month following DOT.

Plan Provisions (continued)

Monthly pre-retirement spouse death benefit: If annuity is elected, the survivor portion of the 50% Joint and Survivor form of payment. If lump sum is elected, the greater of the actuarial equivalent of the survivor portion of the 50% Joint and Survivor form of payment and the Account Balance at the earlier of the date of termination of employment and date of death.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50% and 75% joint and survivor annuity (for married participants) and a lump sum.

Plan Provisions (continued)

Ceco Hourly I-IV Employees

Effective Date: Effective: January 1, 1986. The most recent amendment was effective March 31, 1996 (Lockeford on December 31, 1996).

Covered Employees: Hourly employees regularly employed by the Company and who is a member of a group designated by the Company as participating is covered under the plan. Closed to new hires and rehires and frozen to ongoing benefit accruals on March 31, 1996 (Lockeford on December 31, 1996)

Definitions:

Accrued Benefit: Normal retirement benefit calculated using service earned prior to the freeze date.

Normal retirement date (NRD): The participant's 65th birthday.

Vesting Service: Number of completed years between hire date and year in which the participant terminates employment. If a break in service is less than 12 months, the period of break must be included in the Vesting Service. Or else, Vesting Service is the sum of the pre-break and post-break periods of Vesting Service.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: Participants are eligible for early retirement benefit if they retire after attaining age 60 with at least 5 years of service

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 60th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: Participants with 5 or more years of service and permanent and total disability.

Plan Provisions (continued)

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Early retirement: The benefit equals the accrued benefit reduced by 1/180 per month for each month by which early retirement precedes age 65. Payments commence on participant's early retirement date.

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, use Early Retirement provisions above.

Death with pre-retirement spouse benefit: Monthly pre-retirement spouse benefit is payable. If the participant was eligible for early retirement, the benefit is payable immediately. Otherwise, the benefit is payable when the participant would have been eligible for early retirement.

Disability: Accrued Benefit with no reduction for early retirement.

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50% and 75% joint and survivor annuity (for married participants).

Plan Provisions (continued)

Cupples Hourly Employees

Effective Date: Effective: August 4, 1981. The most recent amendment was effective June 1, 1992

Covered Employees: Hourly employees covered by the agreement with the United Steelworkers of America and the International Association of Machinists and Aerospace Workers at the Cupples Products Division. There are no longer any active participants covered by this plan.

Definitions:

Accrued Benefit: Normal retirement benefit calculated using service at termination date. The benefit equals the standard benefit rate times years of credited service (see Appendix 11 of the plan document).

Normal retirement date (NRD): The participant's 65th birthday.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: Participants are eligible for the early retirement benefit if they retire after age 55 with at least 10 years of service.

Vested Termination: Termination other than by retirement, death or disability with generally 10 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 55th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: Eligible participants can receive an actuarial equivalent of the Accrued Benefit based on the following table:

Age	Rate
64	93%
63	86%
62	79%
61	72%
60	65%
59	61%
58	57%
57	53%
56	49%
55	45%

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, benefits payable prior to normal retirement date will be reduced at a rate of 7/12% per month from Normal Retirement Date to Age 60 and 4/12% per month from Age 60 to benefit commencement date.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, 75%, and 100% joint and survivor pop-up annuity (for married participants).

Plan Provisions (continued)

Ambridge Employees

Effective Date: Effective: July 31, 1980. The most recent amendment was effective June 1, 1992

Covered Employees: Employees of the Ambridge Division of Robertson-Ceco Corporation who were covered by the agreement with the United Steelworkers of America and the Company. There are no longer any active participants covered by this plan.

Definitions:

Accrued Benefit: Normal retirement benefit is calculated as described in Appendix 17 of the plan document.

Normal retirement date (NRD): The participant's 65th birthday.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: N/A

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 62nd birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: N/A

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, a participant may elect to receive the actuarial equivalent of the Accrued Benefit beginning at age 62.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, 75%, and 100% joint and survivor annuity (for married participants).

Plan Provisions (continued)

Connersville Employees

Effective Date: Effective: January 1, 1980. The most recent amendment was effective June 1, 1992

Covered Employees: Hourly employees of the Company's Connersville Division covered by the agreement between the Company and Local Union No. 519, Sheet Metal Workers International Association. There are no longer any active participants covered by this plan.

Definitions:

Accrued Benefit: Normal retirement benefit calculated using service at termination date. The benefit equals the standard benefit rate times years of credited service (see Appendix 16 of the plan document).

Normal retirement date (NRD): The participant's 65th birthday.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: N/A

Vested Termination: Termination other than by retirement, death or disability with generally 10 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 55th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: N/A

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, a participant may elect to receive their Accrued Benefit reduced by ½% per month from Normal Retirement Date to benefit commencement date.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, and 75% joint and survivor annuity (for married participants).

Plan Provisions (continued)

Ply Gem Employees

Effective Date: December 31, 1976. Amended and restated effective January 1, 2019.

Covered Employees: All current and former employees covered by the plan immediately prior to the participation and accrual freeze date on December 31, 1998.

Definitions:

Vesting Service: Vesting Service includes all employment from an employee's date of hire with the Company (with some exceptions for legacy plan participants). Vesting Service may continue to be accrued after the plan freeze date of December 31, 1998 for purposes of determining retirement eligibility.

Credited Service: Credited service was frozen as of December 31, 1998 for all plan participants.

Average Earnings: The highest average of total pay (including overtime, bonuses, and commissions) during any five consecutive calendar years, within the 10-calendar year period prior to termination of employment. Average pay is limited to \$100,000 and was frozen as of December 31, 1998 for all plan participants.

Normal retirement date (NRD): The first day of the month coincident with or next following the attainment of age 65.

Accrued Benefit: 15% of Average Earnings up to employee's Social Security covered compensation level (1987 Table) plus 30% of Average Earnings above employee's Social Security covered compensation level, reduced for Credited Service under 20 years, payable at NRD. Employees who were participants in the plan before October 1, 1987 will receive a benefit not less than that determined under the prior plan benefit formula. All accrued benefits were frozen as of December 31, 1998.

Plan Provisions (continued)

Eligibility for Benefits:

Normal retirement: Retirement from active service on NRD.

Early retirement: Retirement after attaining age 55 and 10 years of vesting service.

Late retirement: Retirement after NRD.

Deferred vested: Terminations for reasons other than death, disability, or retirement.

Pre-retirement spouse benefit: Death prior to receipt of benefits, with a surviving spouse.

Disability: Retirement from active service due to disability (as defined under the Social Security Act) and after attaining age 55 and 10 years of vesting service.

Monthly Benefits Paid Upon the Following Events:

Normal retirement: Accrued Benefit determined as of NRD.

Early retirement: Accrued Benefit reduced by 5/9 of 1% for each of the first 60 months and 5/18 of 1% for each of the next 60 months by which the actual commencement of benefits precedes NRD.

Late retirement: Accrued Benefit increased by the plan interest rate of 8% compounded annually, without mortality adjustment, to the date of actual commencement after NRD.

Termination with deferred vested benefit: Accrued Benefit payable no earlier than NRD.

Monthly pre-retirement spouse death benefit:

- a) *For participants who were eligible for early retirement upon death:* 50% of the pension benefit accrued to date of death reduced by appropriate early retirement and joint-and-survivor factors.
- b) *For participants eligible for vesting but not eligible for early retirement:* 50% of the vested pension benefit accrued to date of death, payment deferred to no earlier than the earliest retirement date of the deceased Participant and reduced by the appropriate early retirement and joint-and-survivor factors.

Disability benefit: Accrued Benefit reduced by 5/9 of 1% for each of the first 60 months and 5/18 of 1% for each of the next 60 months by which the actual commencement of benefits precedes NRD.

Plan Provisions (continued)

Forms of Payment:

Normal form (single participants): Single life annuity.

Normal form (married participants): Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary.

Optional forms: Participants who retire under the plan may elect a 10 or 15-year certain and continuous annuity, life annuity, 50%, 75% or 100% joint and survivor annuity, or a lump sum distribution. Only benefits accrued as of September 30, 1987 are eligible to be paid as a lump sum. Any remaining benefit under the plan after such one-time distribution must be paid out in one of the available annuity forms.

Description of optional form conversion factors: Optional form conversion factors for annuity forms are determined using the UP84 Unisex mortality table and 8% interest rate. Lump sum conversions use the applicable 417(e) mortality and interest rates, using an October lookback month.

Plan Provisions (continued)

MW Manufacturers Employees

Effective Date: January 1, 1999. Plan was restated effective January 1, 2009. Effective date of most recent amendment, October 4, 2018.

Covered Employees: All full-time employees other than those covered by a collective bargaining agreement or leased employees. The plan was fully closed to new entrants as of November 1, 2005.

Definitions:

Vesting service: An employee shall be credited with a Year of Vesting Service for each Plan Year in which he or she is credited with at least 1000 Hours of Service.

Benefit service: The service which shall be used in determining the Participant's benefit under the Plan is determined as follows:

- ***MW Salaried and Brown Moulding Participants:*** The number of years in which a participant earns 1,000 hours of service with the company while a participant. Partial service can be earned for less than 1,000 hours. Brown Moulding participants ceased accruing benefits as of December 12, 1997. MW Salaried participants ceased accruing benefits as of October 31, 2004.
- ***MW Hourly Participants:*** The number of years in which a participant earns 1,700 hours of service with the company while a participant, completed after January 1, 1987. Partial service can be earned for less than 1,000 hours. MW Hourly participants ceased accruing benefits as of December 31, 2013.
- ***Valley:*** Years and completed months from the date of hire. Credited service excludes service before January 1, 1989 for hourly production or maintenance employees. Valley participants ceased accruing benefits as of October 21, 2002.

Plan Provisions (continued)

Pensionable pay: Total pay excluding severance pay and relocation allowances.

Average earnings: Average compensation over the highest 60 consecutive months during the last 120 months of employment. Average earnings for all participants were frozen on or before December 31, 2013, depending on their date of termination, if earlier, and legacy plan group.

Normal retirement date (NRD): Normal Retirement Date is the first day of the month coincident with or next following the attainment of age 65.

Accrued Benefit: The amount of annual benefit, divided by 12, to be paid monthly for life at the Normal Retirement Date and based on service to the Normal Retirement Date is:

- *MW Salaried and Brown Moulding Participants:* Greater of (A) or (B)
 - A. Ongoing Benefit, Greater of 1, 2, or 3:
 1. An annual benefit of 0.75% of the employee's final average earnings plus 0.65% of his final average earnings greater than covered compensation, both times credited service up to 30 years.
 2. An annual benefit of \$600 pro rata reduced for termination before normal retirement.
 3. An annual benefit of \$2,000 for non-highly compensated employees that terminate employment after 2001.
 - B. Frozen Benefit: December 31, 1992 accrued benefit valued under prior social security offset formula.
- *MW Hourly Participants:* Monthly benefit rate of \$5.00, effective 1/1/1987, times years of credited service. A participant's benefit will not be less than \$50 per month at normal retirement, which is to be prorated based on actual over expected service at normal retirement for those participants who are not eligible for normal or early retirement.
- *Valley Participants:* Annual benefit is equal to the sum of (A) and (B) minus (C) with credited service capped at 40 years, not less than \$63 times total credited service:
 - A. 1.25% of the pensionable pay for the calendar year ending December 31, 1979 times credited service prior to January 1, 1980
 - B. 1.25% of pensionable earnings for each year of credited service after 1/1/1980
 - C. 1.25% of primary Social Security benefit times total credited service

All accrued benefits payable from the plan were frozen on or before December 31, 2013.

Plan Provisions (continued)

Eligibility for Benefits:

Normal retirement: Retirement on NRD.

Early retirement:

- *MW And Brown Moulding Participants:* Age 60 and 10 years of vesting service.
- *Valley Participants:* Age 55 and 10 years of vesting service.

Late retirement: Retirement after NRD.

Deferred vested: Terminations for reasons other than death, disability, or retirement.

Pre-retirement spouse benefit: Death prior to receipt of benefits, with a surviving spouse.

Disability:

- *MW And Brown Moulding Participants:* Total and Permanent Disability.
- *Valley Participants:* First day of month following the determination of total and permanent disability after both attaining age 55 and completing 15 years of vesting service.

Monthly Benefits Paid Upon the Following Events:

Normal retirement: Accrued Benefit determined as of NRD.

Early retirement: Accrued Benefit to be paid for life commencing at NRD, calculated using the service and salaries as of the date of termination, reduced by the applicable early retirement reduction factors for each year the retirement precedes NRD.

Late retirement: Accrued Benefit, actuarially adjusted for late commencement per the terms of the applicable legacy plan.

Plan Provisions (continued)

Termination with deferred vested benefit: Amount of monthly benefit to be paid for life, commencing at NRD, calculated using the service and salaries as of the date of termination, adjusted by the appropriate vesting percentage.

Death with pre-retirement spouse benefit:

- a) *For participants who were eligible for early retirement upon death:* 50% of the pension benefit accrued to date of death reduced by appropriate early retirement and joint-and-survivor factors.
- b) *For participants eligible for vesting but not eligible for early retirement:* 50% of the vested pension benefit accrued to date of death, payment deferred to no earlier than the early retirement date of the deceased Participant and reduced by the appropriate early retirement and joint-and-survivor factors.

Disability: Amount of monthly benefit to be paid for life, calculated using the service and salaries as of the disability retirement date, payable at NRD. Participant must remain continuously disabled to NRD to be eligible for benefit.

Forms of Payment:

Normal form (single participants): Single life annuity.

Normal form (married participants:) Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary.

Optional forms: Participants who retire under the plan may elect a five or ten year certain and continuous annuity, life annuity, 50%, 75%, or 100% joint and survivor annuity, or a lump sum distribution. Lump sum distributions are only available to participants with a Brown Moulding or MW Salaried accrued benefit.

Description of optional form conversion factors: Optional form conversion factors for annuity forms are determined using a plan-specific mortality table and the immediate and deferred interest rates published by the Pension Benefit Guaranty Corporation for determining lump sum benefits. Lump sum conversions use the applicable 417(e) mortality and interest rates, using an October lookback month.

Plan Provisions (continued)

Discontinued Entities

Former Plans: The following former plans were merged into the master plan and currently contain no active participants

Plan	Status
Air Systems	Plant Closed
Ambridge Guards	Sold to UDI January 31, 1992
Cupples	Sold December 1994
Electrical Systems	Sold to UDI January 31, 1992
Non-Exempt	Sold to UDI January 31, 1992
Resolite	Sold to UDI January 31, 1992
Stockton	Plant Closed in 1991
Star Cedartown	Plant Closed January 31, 1992
Star Homer City	Plant Closed January 31, 1992
Star Oklahoma	Plant Closed January 1990
Ceco Hourly I Door locations only	Sold to UDI, Plant Closed January 31, 1992
Ceco Hourly II Door locations only	Sold to UDI, Plant Closed January 31, 1992

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: N/A

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: N/A

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, a participant may elect to receive their Accrued Benefit actuarially reduced from Normal Retirement Date to benefit commencement date.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, and 75% joint and survivor annuity (for married participants).

Robertson-Ceco Corporation Master Pension Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 36-3479146 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
Mutual Funds				
American Funds	Europacific Growth	\$ 1,838,929	\$ 1,750,218	
Cohen & Steers	Global Realty	1,363,217	1,374,662	
* Fidelity	500 Index Fund Advantage	1,436,986	1,767,259	
Hood River	Small Cap Growth Retirement	451,575	548,850	
MFS	Value Fund R4	1,691,329	1,689,178	
* Fidelity	Total International Index	2,024,116	2,063,670	
Victory	Small Company Opportunity	859,001	832,934	
Gabelli	US Treasury Money Market AAA	301,044	301,044	
Total Mutual Funds			9,966,197	10,327,815
Domestic Fixed Income Commingled Pools				
* FIAM Trust Company	Long Corporate A or Better	12,041,881	11,838,746	
* FIAM Trust Company	Long U.S. Treasury Strips	2,142,253	1,905,718	
* FIAM Trust Company	8 - 10 Year Corporate Bond	3,170,800	3,247,136	
Total Domestic Fixed Income Commingled Pools			17,354,934	16,991,600
Collective Investment Trust				
T. Rowe Price	Large Cap Growth Fund TR B	1,202,421	1,490,244	
Total Investments			\$ 28,809,659	

* A party-in-interest, as defined by ERISA.

2024 Form 5500 Schedule SB Attachments
Schedule SB, Line 32 – Schedule of Amortization Bases
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2024

EIN: 36-3479146
Plan Number: 001

Schedule of Amortization Bases

<u>Type of Base</u>	Present Value of Any Remaining <u>Installments</u>	<u>Valuation Date</u>	<u>Years</u> <u>Remaining</u>	Amortization <u>Installment</u>
2024 Shortfall	(1,090,202)	January 1, 2024	15	(99,187)
2023 Shortfall	3,916,818	January 1, 2023	14	373,832
Total	<u>\$ 2,826,616</u>			<u>\$ 274,645</u>