

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;">2024</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection</p>
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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.)

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: 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

<p>1a Name of plan <u>COLT RETIREMENT DEFINED BENEFIT PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COLT'S MANUFACTURING COMPANY LLC</u></p> <p><u>545 NEW PARK AVENUE</u> <u>WEST HARTFORD, CT 06110-1336</u></p>	<p>1c Effective date of plan <u>03/23/1996</u></p> <p>2b Employer Identification Number (EIN) <u>42-1589139</u></p> <p>2c Plan Sponsor's telephone number <u>860-244-1465</u></p> <p>2d Business code (see instructions) <u>332900</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2025	DAVID PETERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2025	DAVID PETERS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <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	390
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)	105
	6a(2)	101
	6b	187
	6c	36
	6d	324
	6e	28
	6f	352
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>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 COLT RETIREMENT DEFINED BENEFIT PLAN</p>	<p>B Three-digit plan number (PN) ▶ 002</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 COLT'S MANUFACTURING COMPANY LLC</p>	<p>D Employer Identification Number (EIN) 42-1589139</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
WESTERN-SOUTHERN LIFE ASSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-1000236	92622	GLCOLTMANU02244	28	01/01/2024	12/31/2024

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

(a) Total amount of commissions paid 56381	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
56381			3

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

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

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

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

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

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

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

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

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

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

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

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

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ **APPLICABLE MORTALITY TABLE & INTEREST RATE DETERMINED BY INSURANCE COMPANY**

b Premiums paid to carrier	6b	1879381
c Premiums due but unpaid at the end of the year	6c	0
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	0

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

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

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

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

b Balance at the end of the previous year **7b**

c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	

(6) Total additions **7c(6)**

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d**

e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year (2) Administration charge made by carrier..... (3) Transferred to separate account	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	

(5) Total deductions **7e(5)**

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f**

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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>COLT RETIREMENT DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COLT'S MANUFACTURING COMPANY LLC</u>	D Employer Identification Number (EIN) <u>42-1589139</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 checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>11331122</u>	
b Actuarial value	2b	<u>12363508</u>	
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	<u>248</u>	<u>11551708</u>	<u>11551708</u>
b For terminated vested participants	<u>37</u>	<u>1185765</u>	<u>1185765</u>
c For active participants	<u>105</u>	<u>3165910</u>	<u>3219622</u>
d Total	<u>390</u>	<u>15903383</u>	<u>15957095</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.12 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>556930</u>	
c Target normal cost	6c	<u>556930</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>09/24/2025</u> Date
	<u>FREDERICA S. DANIELS</u> Type or print name of actuary	<u>23-07137</u> Most recent enrollment number
	<u>USI CONSULTING GROUP</u> Firm name	<u>860-368-2985</u> Telephone number (including area code)
	<u>95 GLASTONBURY BLVD. SUITE 102 GLASTONBURY, CT 06033-1296</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	73678
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	73678
10	Interest on line 9 using prior year's actual return of <u>9.37</u> %	0	6904
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		642292
	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>5.18</u> %		33271
	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		675563
	d Portion of (c) to be added to prefunding balance		675563
12	Other reductions in balances due to elections or deemed elections	0	391075
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	365070

Part III Funding Percentages			
14	Funding target attainment percentage	14	75.19 %
15	Adjusted funding target attainment percentage	15	80.00 %
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	77.92 %
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		
04/12/2024	257000						
07/12/2024	257000						
10/11/2024	257000						
01/10/2025	257000						
			Totals ▶	18(b)	1028000	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	995184

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: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 67
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 556930
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	3958657		416555	
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 973485
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement			0	
36 Additional cash requirement (line 34 minus line 35)				36 973485
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 995184
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 21699
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input 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 COLT RETIREMENT DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 COLT'S MANUFACTURING COMPANY LLC	D Employer Identification Number (EIN) 42-1589139	

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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(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)

USI CONSULTING GROUP

06-1053228

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 15 17 38 50	NONE	118930	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)

USI ADVISORS

06-1397347

(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?
27 50 51 59 60 63	NONE	65959	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)

CHARLES SCHWAB BANK

42-1558009

(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?
13 52 73	NONE	1434	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan COLT RETIREMENT DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 COLT'S MANUFACTURING COMPANY LLC	D Employer Identification Number (EIN) 42-1589139

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

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	270000
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	270716
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	10136789
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15) Other.....	1c(15)	8582404

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	10677505	9201105
Liabilities			
g Benefit claims payable.....	1g	-1511	
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	-1511	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	10679016	9201105

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)	1688337	
(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)		1688337
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	8701	
(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)		8701
(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)	256554	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		256554
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	29421180	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	29059548	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		361632
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	15619	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		15619

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	
c Other income	2c	45020
d Total income. Add all income amounts in column (b) and enter total	2d	2375863

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1481140
(2) To insurance carriers for the provision of benefits	2e(2)	1879381
(3) Other	2e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	3360521
f Corrective distributions (see instructions)	2f	
g Certain deemed distributions of participant loans (see instructions)	2g	
h Interest expense	2h	
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	
(2) Contract administrator fees	2i(2)	
(3) Recordkeeping fees	2i(3)	
(4) IQPA audit fees	2i(4)	
(5) Investment advisory and investment management fees	2i(5)	65959
(6) Bank or trust company trustee/custodial fees	2i(6)	
(7) Actuarial fees	2i(7)	118930
(8) Legal fees	2i(8)	
(9) Valuation/appraisal fees	2i(9)	
(10) Other trustee fees and expenses	2i(10)	1434
(11) Other expenses	2i(11)	306930
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	493253
j Total expenses. Add all expense amounts in column (b) and enter total	2j	3853774

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	-1477911
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: **FIONDELLA, MILONE AND LASARCINA** (2) EIN: **06-1648707**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
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.)			
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 548768.

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

A Name of plan <u>COLT RETIREMENT DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLT'S MANUFACTURING COMPANY LLC</u>	D Employer Identification Number (EIN) <u>42-1589139</u>	

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 42-1558009 31-1000236

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		1
---	--	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 03 / 2015 (MM/DD/YYYY) and the Opinion Letter serial number J501366A.



Independent Auditors' Report

To the Plan Administrator and Plan Committee
of the Colt Retirement Defined Benefit Plan

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

We have performed an audit of the financial statements of the Colt Retirement Defined Benefit Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 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 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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



Independent Auditors' Report (continued)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (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.



Independent Auditors' Report (continued)

In performing an audit in accordance with generally accepted auditing standards, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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 of Assets (Held at End of Year) as of December 31, 2024 and Schedule of Reportable Transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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.



Independent Auditors' Report (continued)

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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Fiondella, Milone & LaSaracina LLP

Glastonbury, Connecticut
October 7, 2025



Schedule SB Line 26 - Schedule of Active Participant Data EIN: 42-1589139 PN: 002

Colt Retirement Defined Benefit Plan

Age and Service Distribution as of January 1, 2024

Years of Credited Service

Attained Age	<u>Under 1</u> No.	<u>1 to 4</u> No.	<u>5 to 9</u> No.	<u>10 to 14</u> No.	<u>15 to 19</u> No.	<u>20 to 24</u> No.	<u>25 to 29</u> No.	<u>30 to 34</u> No.	<u>35 to 39</u> No.	<u>40 & up</u> No.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	2	0	0	0	0	0	0	0
40 to 44	0	2	9	0	0	0	0	0	0	0
45 to 49	0	2	9	0	1	0	0	0	0	0
50 to 54	0	1	7	2	1	0	0	0	0	0
55 to 59	0	5	4	1	2	6	0	0	0	0
60 to 64	0	3	28	1	3	12	0	0	0	0
65 to 69	0	1	2	0	0	1	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0

Colt Retirement Defined Benefit Plan

DEVELOPMENT OF SHORTFALL AMORTIZATION CHARGE AS OF 1/1/2024

(A) 1st Segment Rate	4.75%
2nd Segment Rate	4.96%
3rd Segment Rate	5.59%
 (B) Funding Target	 15,957,095
(C) Adjusted Plan Assets	
(1) Actuarial Assets	12,363,508
(2) Funding Standard Carryover Balance	0
(3) Prefunding Balance (PFB)	365,070
(4) Adjusted Assets: (1) - (2) - (3), not less than 0	11,998,438
 (D) Funding Shortfall: (B) - (C)(4), not less than 0	 3,958,657

(E) Current Shortfall Amortization Installments

(1)	(2)	(3)	(4)
<u>Year Established</u>	<u>Installment Amount</u>	<u>Years Remaining</u>	<u>Present Value</u>
2021	373,147	12	3,485,672
2022	(67,356)	13	(666,870)
2023	141,909	14	1,480,626
Total	447,700		4,299,428

(F) Exemption from New Shortfall Amortization Base

The Plan is exempt from a new shortfall amortization base if the assets, adjusted by the prefunding balance (if used to reduce the minimum required contribution) are greater than or equal to the funding target.

(1) Shortfall Funding Target: (B)	15,957,095
(2) The PFB, if used to reduce the minimum required contribution, otherwise 0	0

Your plan is not exempt from a new shortfall amortization base.

(G) Shortfall Amortization Base

(1) Adjusted Funding Shortfall: (F)(1) – (C)(4), not less than 0	3,958,657
(2) New Current Year Base: (G)(1) - (E)(4)(Total), or 0 if exempt	(340,771)
(3) Fifteen-Year Installment Amount	(31,145)

(H) Shortfall Amortization Charge: (E)(2)(Total) + (G)(3), not less than 0	416,555
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Colt Retirement Defined Benefit Plan

SUMMARY OF PLAN PROVISIONS – SALARIED PARTICIPANTS

<u>Effective Date</u>	3/23/1990										
<u>Freeze Date</u>	12/31/2008										
<u>Plan Year Beginning</u>	1/1/2024										
<u>Plan Merger</u>	<p>Effective December 31, 2013, the Colt Defense Salaried Retirement Income Plan merged into this pension plan.</p> <p>Effective December 31, 2014, the Colt's Manufacturing Company LLC Bargaining Unit Employees' Pension Plan merged into this pension plan.</p>										
<u>Eligibility</u>											
Requirements	<p>Minimum age 21</p> <p>Minimum months of service 12</p>										
Entry Dates	1 st day of the month coinciding with or next following the date requirements are met. In no event shall any employee hired on or after December 31, 2008, become a participant under the Plan.										
<u>Normal Retirement Date</u>	The first day of the month coinciding with or next following attainment of age 65.										
<u>Normal Retirement Benefit</u>											
Benefit Formula	<p>Effective December 31, 2008, Plan benefits were frozen based on Benefit Credits as of the Freeze Date. Years of Credited Service for benefit accrual will not be considered after the Freeze Date. However, Interest Credits continue to accumulate on each Participant's Account Balance after the Freeze Date at a rate of 6.5% annually through December 31, 2016, then at 6.0% annually effective January 1, 2017.</p> <p>Prior to the Freeze Date:</p> <p>A participant's annual Benefit Credit as of the last day of the Plan Year is equal to the percentage of his Earnings for that Plan Year determined by the following schedule, based on the number of years of Credited Service the Participant has accrued as of that date.</p> <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><u>Years of Credited Service</u></th> <th style="text-align: left;"><u>Percent</u></th> </tr> </thead> <tbody> <tr> <td>Less than 5</td> <td>3.5%</td> </tr> <tr> <td>5 but less than 10</td> <td>4.25%</td> </tr> <tr> <td>10 but less than 15</td> <td>5.0%</td> </tr> <tr> <td>15 or more</td> <td>5.0%</td> </tr> </tbody> </table> <p>Maximum annual compensation for 2008: \$230,000</p>	<u>Years of Credited Service</u>	<u>Percent</u>	Less than 5	3.5%	5 but less than 10	4.25%	10 but less than 15	5.0%	15 or more	5.0%
<u>Years of Credited Service</u>	<u>Percent</u>										
Less than 5	3.5%										
5 but less than 10	4.25%										
10 but less than 15	5.0%										
15 or more	5.0%										

Colt Retirement Defined Benefit Plan

SUMMARY OF PLAN PROVISIONS – SALARIED PARTICIPANTS (continued)

Maximum Annual Benefit	\$185,000 for 2008 as adjusted per IRC sec. 415, for retirement age less than social security retirement age.
Normal Form of Benefit	Life Annuity, actuarially equivalent to participant's Account Balance
Optional Forms of Benefit	50% Joint & Survivor Annuity 66-2/3%% Joint & Survivor Annuity 75% Joint & Survivor Annuity 100% Joint & Survivor Annuity 10-Year Certain and Continuous Annuity Lump Sum Option (Cash Balance as of December 31, 1992) Small Benefit Lump Sum Cash-out (< \$5,000)
<u>Early Retirement Benefit</u>	Minimum age: 55 Minimum service: 10 years Benefit Amount: Life annuity actuarially equivalent to the participant's cash balance.
<u>Pre-Retirement Death Benefit</u>	Benefit: Account Balance as of December 31, 1992, plus benefit accrued after December 31, 1992. This benefit is 50% of the vested pension benefit accrued to date of death, with 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.
<u>Disability Benefit</u> Eligibility	Actively employed and accruing Service and provided the Participant is entitled to Disability Insurance Benefits under the Social Security Act.
Benefit	Benefit Account Balance as of December 31, 1992, plus the remaining benefit accrued as of date of disability.
<u>Vested Termination Benefit</u>	Upon termination after 5 years of service, 100% of the participant's cash balance account. Normal Retirement Date equals 100% vesting. Service for vesting purposes can be accrued after the Freeze Date.
<u>Actuarial Equivalence</u>	For lump sums: the "applicable mortality table" as prescribed by the Secretary of Treasury under IRC Section 417(e) and the "applicable interest rates" due to PPA under IRC Section 417 in effect for the first month immediately preceding the plan year during which the distribution occurs. For annuity optional forms: 6% annual interest rate and the 1971 Group Annuity Mortality Table (Male) with a 2-year setback for participants and a 4-year setback for beneficiaries.

Colt Retirement Defined Benefit Plan

SUMMARY OF PLAN PROVISIONS – SALARIED PARTICIPANTS
(continued)**Lump Sum Window 2017**

The plan was amended effective August 1, 2017 to allow for a one-time special lump sum distribution option for terminated vested participants, with a lump sum value greater than \$5,000. Participants could make the election to receive this one-time lump sum distribution during the time period starting on September 1, 2017 and ending on October 15, 2017. We are aware that of the 109 participants targeted in this group, 68 have made an election to receive the one-time lump sum distribution. The distributions were made during December 2017.

Lump Sum Window 2019

The plan was amended effective August 1, 2019 to allow for a one-time special lump sum distribution option for terminated vested participants, with a lump sum value greater than \$5,000. Participants could make the election to receive this one-time lump sum distribution during the time period starting on September 1, 2019 and ending on September 30, 2019. We are aware that of the 41 participants targeted in this group, 22 have made an election to receive the one-time lump sum distribution. The distributions were made during November 2019.

Lump Sum Window 2023

The plan was amended effective July 15, 2023 to allow for a one-time special lump sum distribution option for terminated vested participants & active participants over the age of 65, with a lump sum value greater than \$5,000. Participants could make the election to receive this one-time lump sum distribution during the time period starting on July 17, 2023 and ending on August 21, 2023. We are aware that of the 24 participants targeted in this group, 12 have made an election to receive the one-time lump sum distribution. The distributions were made during October 2023.

Colt Retirement Defined Benefit Plan

SUMMARY OF PLAN PROVISIONS – BARGAINING PARTICIPANTS

<u>Effective Date</u>	3/1/1990
<u>Plan Year Beginning</u>	1/1/2024
<u>Plan Merger</u>	<p>Effective 12/31/2013, the Colt Defense Bargaining Unit Employees' Pension Plan merged into the Colt's Manufacturing Company LLC Bargaining Unit Employees' Pension Plan.</p> <p>Effective 12/31/2014, the Colt's Manufacturing Company LLC Bargaining Unit Employees' Pension Plan merged into this pension plan.</p>
<u>Eligibility</u>	Minimum months of service 12
Requirements	Minimum Hours of service 1,000
Entry Dates	1 st day of the month coinciding with or next following the date requirements are met. <u>No participants who have a hire date on or after 4/1/2012 are eligible to participate.</u>
<u>Normal Retirement Date</u>	First day of the month coinciding with or next following attainment of age 65 or, if later, the 5 th anniversary of plan entry.
<u>Normal Retirement Benefit</u>	
Benefit Formula	<p>The benefit level increases as follows:</p> <p>\$17.00 monthly times years of service through 3/31/1999 \$17.75 monthly times years of service through 3/31/2000 \$18.75 monthly times years of service through 3/31/2001 \$19.75 monthly times years of service through 3/31/2002 \$20.50 monthly times years of service through 3/31/2003 \$21.50 monthly times years of service through 3/31/2004 \$22.00 monthly times years of service through 3/31/2005 \$22.50 monthly times years of service through 3/31/2006 \$23.00 monthly times years of service through 3/31/2007 \$24.50 monthly times years of service through 3/31/2008 \$25.00 monthly times years of service through 3/31/2009 \$25.50 monthly times years of service through 3/31/2012 \$28.50 monthly times years of service through 12/31/2012 <u>Benefit accruals ceased as of 12/31/2012.</u></p>
Maximum Annual Benefit	\$185,000 for 2008 as adjusted per IRC sec. 415, for retirement age other than social security retirement age and annuity form.
Normal Form of Benefit	Life Annuity.
Optional Form of Benefit	55% Joint and Survivor Annuity, 75% Joint and Survivor Annuity. Small benefit Lump Sum (< \$5,000)

Colt Retirement Defined Benefit Plan

SUMMARY OF PLAN PROVISIONS – BARGAINING PARTICIPANTS (continued)

<u>Early Retirement Benefit</u>	<p>Minimum age 55 Minimum service 10 years Benefit Amount: Accrued Benefit, reduced by 0.5% for each month by which early retirement precedes normal retirement.</p>
<u>Pre-Retirement Death Benefit</u>	<p>Life Annuity to spouse equal to 55% of the accrued benefit. In no event will the death benefit be less than the REA minimum survivor annuity.</p>
<u>Disability Benefit</u>	<p>Minimum Service 10 Years Deferred: Pension Benefit accrued to date of disability. Temporary: Double the Pension Benefit accrued to date of disability if not eligible for Social Security Disability. Otherwise, Pension Benefit accrued to date of disability.</p>
<u>Vested Termination Benefit</u>	<p>Upon termination after 5 years of service, 100% of the accrued benefit deferred to normal retirement date.</p>
<u>Actuarial Equivalence</u>	<p>For lump sums, the “applicable mortality table” as prescribed by the Secretary of Treasury under IRC Section 417(e) and the “applicable interest rates” due to PPA under IRC Section 417 in effect for the second month immediately preceding the plan year during which the distribution occurs.</p> <p>For the 55% J&S Option, the Normal Form reduced by 10% if the participant’s age and spouse’s age are the same. This percentage is decreased by 0.50% for each year up to a maximum of ten years that the spouse’s age exceeds the participant’s age. This percentage is increased by 0.50% for each year that the spouse’s age is less than the participant’s age.</p> <p>For the 75% J&S Option, the Normal Form reduced by 13% if the participant’s age and spouse’s age are the same. This percentage is decreased by 0.50% for each year up to a maximum of ten years that the spouse’s age exceeds the participant’s age. This percentage is increased by 0.50% for each year that the spouse’s age is less than the participant’s age.</p>

Colt Retirement Defined Benefit Plan

SUMMARY OF PLAN PROVISIONS – BARGAINING PARTICIPANTS (continued)

Lump Sum Window 2017

The plan was amended effective August 1, 2017 to allow for a one-time special lump sum distribution option for terminated vested participants, with a lump sum value greater than \$5,000. Participants could make the election to receive this one-time lump sum distribution during the time period starting on September 1, 2017 and ending on October 15, 2017. We are aware that of the 56 participants targeted in this group, 28 have made an election to receive the one-time lump sum distribution. The distributions were made during December 2017.

Lump Sum Window 2019

The plan was amended effective August 1, 2019 to allow for a one-time special lump sum distribution option for terminated vested participants, with a lump sum value greater than \$5,000. Participants could make the election to receive this one-time lump sum distribution during the time period starting on September 1, 2019 and ending on September 30, 2019. We are aware that of the 42 participants targeted in this group, 18 have made an election to receive the one-time lump sum distribution. The distributions were made during November 2019.

Lump Sum Window 2023

The plan was amended effective July 15, 2023 to allow for a one-time special lump sum distribution option for terminated vested participants & active participants over the age of 65, with a lump sum value greater than \$5,000. Participants could make the election to receive this one-time lump sum distribution during the time period starting on July 17, 2023 and ending on August 21, 2023. We are aware that of the 60 participants targeted in this group, 31 have made an election to receive the one-time lump sum distribution. The distributions were made during October 2023.

Colt Retirement Defined Benefit Plan

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS

COST METHOD

In accordance with PPA, the annual cost is equal to the target normal cost plus the shortfall amortization charge minus any prefunding and carryover balances.

Unit Credit method. The normal cost is the sum of the individual normal costs for active participants. The normal cost for an individual is the present value, as of the valuation date, of the participant's retirement, death, and withdrawal benefits which he is expected to accrue during the current plan year.

The actuarial accrued liability is the sum of the individual present values, for all participants, of the benefits accrued, based on service to the valuation date.

The actuarial liabilities shown in this report are determined using software purchased from an outside vendor which was developed for this purpose. Certain information is entered into this model in order to generate the liabilities specific to your pension plan. These inputs include economic and non-economic assumptions, plan provisions and census information. We rely on the coding within the software to value the liabilities using the actuarial methods and assumptions selected. Both the input to and the output from the model is checked for accuracy and reviewed for reasonableness.

ACTUARIAL ASSUMPTIONS

Mortality Tables

Current Year: 2024 IRS Small Plan Static Mortality Table

Prior Year: 2023 Annuitant and Non-Annuitant Mortality Tables

Interest Rates

Without Adjusted Interest Rates under Funding Relief:

Liabilities are valued using the three segment rates based on the 24-month average of the corporate bond yield curve published by the Secretary of the Treasury for the applicable month of January 2024.

With Adjusted Interest Rates under Funding Relief:

The interest rates are the adjusted 24-month segment rates using 25-year average segment rate corridors of 95% to 105% per Funding Relief.

PBGC Premiums and LDRM:

The Plan Sponsor is using the Alternative Method to determine the Variable Rate Premium.

	Without Adjusted Interest Rates	With Adjusted Interest Rates	PBGC Premiums & LDRM
Segment 1 (0 to 5 years)	4.37%	4.75%	4.37%
Segment 2 (5 to 20 years)	4.96%	4.96%	4.96%
Segment 3 (20+ years)	4.95%	5.59%	4.95%
Effective Rate	4.90%	5.12%	4.90%

Colt Retirement Defined Benefit Plan

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (continued)

Additional Assumptions

Credit Balances – Excess contributions plus interest for the 2023 plan year in the amount of \$675,563 were elected to be added to the prefunding balance. The required reduction of the funding standard carryover balance was \$0. The voluntary reduction of the prefunding balance was \$0. However, to avoid benefit restrictions, the Plan is required to forfeit \$391,075 of the Plan’s prefunding balance. As a result, the Plan’s remaining funding standard carryover balance is \$0 and the prefunding balance is \$365,070 as of January 1, 2024.

Long-Term Inflation – This assumption is an underlying component of a number of these economic assumptions. This assumption reflects the following factors:

- Consumer price indices
- Forecasts of inflation
- Yields on government securities of various maturities
- Yields on nominal and inflation-indexed debt

Salary Projection – N/A (Frozen Plan)

Retirement Age – Age-graded assumption based on 2020 Experience Study as follows:

<u>Age</u>	<u>Salaried</u>	<u>Bargaining</u>
55	0.0%	5.5%
56	0.0%	3.5%
57	10.0%	6.0%
58	10.0%	6.0%
59	10.0%	4.0%
60	10.0%	2.0%
61	10.0%	10.0%
62	10.0%	7.0%
63	10.0%	5.0%
64	10.0%	15.0%
65	25.0%	20.0%
66	15.0%	33.0%
67	25.0%	10.0%
68	25.0%	15.0%
69	25.0%	25.0%
70	100.0%	15.0%
71	100.0%	35.0%
72	100.0%	6.0%
73	100.0%	25.0%
74	100.0%	15.0%
75+	100.0%	100.0%

Cost of Living Increase – N/A

Colt Retirement Defined Benefit Plan

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (continued)

Expense Load – \$250,000 for plan expenses plus expected PBGC Premium

Social Security Wage Base Increases – N/A (Frozen Plan)

Cash Balance for Salaried Participants: Interest Crediting Rate - 6.0% annually effective January 1, 2017 (6.50% prior years).

Cash Balance: Annuity Conversion

The Plan formula bases the annuity conversion on a rate of 4.00% per annum. The long-term assumption is that this will produce an average discount rate of 4.00% and mortality basis of UP84 set forward one year.

Future Increases in Maximum Benefits and Plan Compensation Limitations

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

Lump Sums – 0% of the population are assumed to take a lump sum

Withdrawal Rates (Bargaining):

See rates in table below based on 2020 Experience Study

Withdrawal Rates (Salaried):

See rates in table below based on 2020 Experience Study

<u>Age Group</u>	<u>Pre-retirement Decrement Rates</u> <u>Withdrawal (Salaried)</u>	<u>Withdrawal (Bargaining)</u>
35 – 39	5.0%	10.0%
40 – 44	25.0%	3.0%
45 – 49	10.0%	5.0%
50 – 54	13.0%	5.0%
55 & Older	0.0%	0.0%

Colt Retirement Defined Benefit Plan

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (continued)

Disability Rates (Bargaining) – 1952 Study of SOA, Period 2, Ben. 5 (see rates in table below)

<u>Age</u>	<u>Male</u>	<u>Female</u>
50	0.35%	0.35%
51	0.40%	0.40%
52	0.45%	0.45%
53	0.53%	0.53%
54	0.61%	0.61%
55	0.71%	0.71%
56	0.84%	0.84%
57	0.93%	0.93%
58	1.04%	1.04%
59	1.14%	1.14%
60	1.26%	1.26%
61	1.38%	1.38%
62	1.51%	1.51%
63	1.65%	1.65%
64	1.79%	1.79%

Disability Rates (Salaried): None

RATIONALE FOR ASSUMPTIONS

1. Prescribed Assumptions: The Interest Rates and Mortality Assumptions are prescribed by the IRS and/or Plan Sponsor elections.
2. The Retirement Rates and Termination Rates were chosen based on an Assumption Study completed in 2020.
3. The Expected Return on Plan Assets assumption was chosen based on analysis and discussion of long-term capital market assumptions with the Plan's investment advisory team.

Colt Retirement Defined Benefit Plan

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (continued)

ASSET VALUATION

The actuarial value of plan assets is developed as the 3-year average of the plan assets based on the market value of assets as of the valuation date and the “adjusted value” of market assets for each of the two immediately preceding valuation dates. The adjusted value of assets at each preceding valuation date is equal to the market value of assets on such valuation date plus the net cash flow amount (including expected earnings on investments) for each following year up to the current valuation date. In this way, one third of the investment gain or loss over the preceding twelve months is recognized in plan assets immediately, and the other two thirds is deferred. Valuation assets are further limited to a 10% corridor around market value.

Expected Return on Assets for IRC 430 and for FASB ASC 960: 6.00%

Valuation expected return on assets is mandated by PPA. The expected return for the actuarial value of assets, as well as the expected return on the market value of assets for ASC 960 purposes is determined based on the assumption described below.

The annual return reflects the anticipated gross long-term rate of return on plan assets based on the plan’s current and expected future asset portfolio and the capital market assumptions supported by the plan’s investment manager.

Colt Retirement Defined Benefit Plan

SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS (continued)

PLAN SPONSOR ELECTIONS

The plan has a standing election to add the maximum amount of excess contributions made to the prefunding balance (when applicable).

The plan has a standing election to apply credit balance to minimum required contributions if plan contributions are insufficient (if eligible).

The Plan Sponsor elected to use segment rates with a 0-month look-back as the discount rate methodology under PPA.

The Plan Sponsor elected to use 3-point asset smoothing as the actuarial valuation method under PPA.

The plan sponsor elected to use the Alternate Method to value liabilities for the variable premium calculation during the 2020 premium payment year.

ATTRIBUTION PARAMETERS

Attribution parameters determine how growth in the benefit formula is allocated to years of service.

Because the plan is frozen, there is no further attribution; all benefits are included in the accrued liability as of the valuation date.

ACCRUED AND VESTED BENEFITS

Vested benefits are based on the plan document's vesting schedule based on years of service. Please refer to the Summary of Plan Provisions section of this report for requirements for particular benefits.

Early retirement subsidies are only valued once participants become eligible by meeting the specified requirements.

Disability and death benefits (other than the qualified pre-retirement survivor annuity) are not treated as vested benefits for liability calculation purposes.

Retirement Age – Age-graded assumption based on experience reviewed in 2020 as follows:

<u>Age</u>	<u>Salaried</u>	<u>Bargaining</u>
55	0.0%	5.5%
56	0.0%	3.5%
57	10.0%	6.0%
58	10.0%	6.0%
59	10.0%	4.0%
60	10.0%	2.0%
61	10.0%	10.0%
62	10.0%	7.0%
63	10.0%	5.0%
64	10.0%	15.0%
65	25.0%	20.0%
66	15.0%	33.0%
67	25.0%	10.0%
68	25.0%	15.0%
69	25.0%	25.0%
70	100.0%	15.0%
71	100.0%	35.0%
72	100.0%	6.0%
73	100.0%	25.0%
74	100.0%	15.0%
75+	100.0%	100.0%

Assumed Retirement Age 66.58
Rounded Nearest 67

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 Colt Retirement Defined Benefit Plan	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Colt's Manufacturing Company LLC	D Employer Identification Number (EIN) 42-1589139	
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 checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I	Basic Information		
1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	11,331,122
	b Actuarial value	2b	12,363,508
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	248	11,551,708
	b For terminated vested participants.....	37	1,185,765
	c For active participants	105	3,219,622
	d Total.....	390	15,903,383
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.12 %
6	Target normal cost.....		
	a Present value of current plan year accruals	6a	0
	b Expected plan-related expenses	6b	556,930
	c Target normal cost	6c	556,930

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	Frederica S. Daniels  Signature of actuary	<u>09/24/2025</u> Date
	<u>Frederica S. Daniels</u> Type or print name of actuary	<u>23-07137</u> Most recent enrollment number
	<u>USI Consulting Group</u> Firm name	<u>(860) 368-2985</u> Telephone number (including area code)
	<u>95 Glastonbury Blvd. Suite 102 Glastonbury CT 06033-1296</u> Address of the firm	

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

Part II	Beginning of Year Carryover and Prefunding Balances	
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	73,678
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	73,678
10 Interest on line 9 using prior year's actual return of <u>9.37%</u>	0	6,904
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		642,292
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>5.18%</u>		33,271
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		675,563
d Portion of (c) to be added to prefunding balance		675,563
12 Other reductions in balances due to elections or deemed elections	0	391,075
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	365,070

Part III	Funding Percentages	
14 Funding target attainment percentage.....	14	75.19%
15 Adjusted funding target attainment percentage	15	80.00%
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	77.92%
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
04/12/2024	257,000				
07/12/2024	257,000				
10/11/2024	257,000				
01/10/2025	257,000				
			Totals ▶	18(b)	1,028,000
				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 995,184
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
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: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 67
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute		

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 556,930
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3,958,657	416,555	
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).....			34 973,485
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)			36 973,485
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 995,184
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 21,699
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

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

Colt Retirement
Defined Benefit Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2024	2023
Assets		
Investments, at fair value:		
Money market funds	\$ 361,701	\$ 270,716
Mutual funds	6,543,239	8,974,610
Stable value fund	-	1,162,180
Collective investment trusts	2,039,165	-
Total investments, at fair value	8,944,105	10,407,506
Employer contribution receivable	257,000	930,000
Total assets	9,201,105	11,337,506
Liabilities		
Accrued expenses	70,250	46,997
Total liabilities	70,250	46,997
Net assets available for benefits	\$ 9,130,855	\$ 11,290,509

See accompanying notes

Colt Retirement
Defined Benefit Plan

Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31,	
	2024	2023
Additions		
Investment income:		
Interest and dividends	\$ 306,003	\$ 519,436
Net appreciation in fair value of mutual funds	377,251	686,849
Total investment income	683,254	1,206,285
Employer contributions	1,028,000	2,165,000
Total additions	1,711,254	3,371,285
Deductions		
Benefit payments	1,499,592	4,011,687
Group annuity contract purchase	1,879,381	2,046,956
Administrative expenses	491,935	602,674
Total deductions	3,870,908	6,661,317
Decrease in net assets available for benefits	(2,159,654)	(3,290,032)
Net assets available for benefits, beginning of year	11,290,509	14,580,541
Net assets available for benefits, end of year	\$ 9,130,855	\$ 11,290,509

See accompanying notes

Colt Retirement Defined Benefit Plan

Notes to Financial Statements

December 31, 2024 and 2023

1. Description of Plan

The Colt Retirement Defined Benefit Plan (the Plan) is a non-contributory defined benefit plan that provides for retirement, death and disability benefits. The Plan covers substantially all salaried and bargaining unit employees of Colt's Manufacturing Company LLC (the Company). Colt's Manufacturing Company LLC is a wholly-owned subsidiary of Colt CZ Group North America. The Plan is administered by the Company. Following this section is a brief description of the Plan's provisions; more complete information regarding the Plan's provisions may be found in the Plan document.

The Plan Administrator elected to freeze the Plan with respect to salaried and bargaining unit participants effective January 1, 2009, and January 1, 2013, respectively. As a result, no new salaried or bargaining unit employees are eligible to participate in the Plan after December 31, 2008, and December 31, 2012, respectively. All future benefit accruals under the Plan are frozen and each salaried and bargaining unit participant actively accruing credited service will receive their final benefit credit as of December 31, 2008, and December 31, 2012, respectively. In no event shall any salaried or bargaining unit participant in the Plan accrue additional credited service after December 31, 2008, and December 31, 2012, respectively; however, a participant may continue to accrue years of service for vesting purposes.

Eligibility

Effective January 1, 2009 and April 1, 2012, no new salaried and collective bargaining unit employees, respectively, were eligible to participate in the Plan. Prior to January 1, 2009 all salaried employees were eligible to participate in the Plan once they attained the age of 21 and completed one year of services, as defined by the Plan. Prior to April 1, 2012, all employees covered by the collective bargaining agreement between the Company and the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) who had completed one year of service, as defined, were eligible to participate in the Plan.

Funding Policy

The Company has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet the benefits paid to Plan participants. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year service cost and the initial past service cost plus interest over a period of fifteen years. The Plan funded its contributions for the year ended December 31, 2024 through cash contributions of \$1,028,000. The Plan funded its contributions for the year ended December 31, 2023 through cash contributions of \$2,165,000. The ERISA minimum funding requirements have been met for the 2024 and 2023 Plan years.

Colt Retirement Defined Benefit Plan Notes to Financial Statements (continued)

1. Description of Plan (continued)

Pension Benefits

Participants with three years of vested service, as defined by the Plan, are entitled to pension benefits upon retirement. There is no partial vesting of benefits. The Plan provides for normal retirement benefits upon reaching age 65 and has provisions for early retirement, disability, and death benefits. Monthly benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their years of credited service, as defined by the Plan.

In November 2024, the Plan Sponsor entered into a Single Premium Group Annuity Contract with Western-Southern Life Assurance Company (Western-Southern). Under the terms of the contract, the Plan agreed to transfer its accrued benefit obligation for certain retirees to Western-Southern. The total premium paid by the Plan for the Single Premium Group Annuity Contract was \$1,879,381, which is included on the statement of changes in net assets available for benefits for the year ended December 31, 2024. Effective January 1, 2025, Western-Southern began making payments directly to the participants.

In October 2023, the Plan Sponsor entered into a Single Premium Group Annuity Contract with United of Omaha Life Insurance Company (United of Omaha). Under the terms of the contract, the Plan agreed to transfer its accrued benefit obligation for certain retirees to United of Omaha. The total premium paid by the Plan for the Single Premium Group Annuity Contract was \$2,073,417, which is included on the statement of changes in net assets available for benefits for the year ended December 31, 2023. \$26,461 of that was refunded back to the Plan during the year due to the passing of a retiree before contract benefits were provided. Effective January 1, 2024, United of Omaha began making payments directly to the participants.

Plan Termination

The Company may suspend, terminate, or completely discontinue contributions under the Plan with respect to its participants subject to the requirement that the Plan Administrator shall comply with PBGC filing requirements for Plan terminations and with all other provisions of ERISA or the PBGC relating to Plan terminations. The Company currently has no intention of terminating the Plan.

Upon termination or partial termination of the Plan, the rights of all affected participants to their basic retirement amounts to the date of such termination become fully vested. In the event of such termination, affected participants have recourse towards satisfaction of basic retirement amounts from assets of the Plan or from the PBGC to the extent it guarantees Plan benefits.

In the event the Plan is terminated, or contributions permanently discontinued, the present value of benefits vested for each participant would be determined as of the Plan termination date, and the assets of the Plan would be allocated, to the extent sufficient after providing for administrative expenses, to meet Plan obligations.

Colt Retirement Defined Benefit Plan Notes to Financial Statements (continued)

1. Description of Plan (continued)

Plan Termination (continued)

If the assets of the Plan as of the date of termination are not sufficient to provide, in whole, the amounts required within the classes described above, such assets will be allocated on a pro-rata basis within the class in which the amounts first cannot be provided in full. After all liabilities of the Plan have been satisfied, the portion of surplus assets attributable to participant contributions would be determined in accordance with applicable law and would be returned to participants eligible to receive such surplus. The Company would be entitled to any balance of the Plan assets that remains.

Plan Expenses

For the Plan years ended December 31, 2024 and 2023, administrative expenses of the Plan such as accounting fees are paid by the Company. However, to the extent such administrative expenses are not paid by the Company, they are paid by the Plan, which mainly include actuarial and investment management fees. Total plan expenses were \$491,935 and \$602,674 for the years ended December 31, 2024 and 2023, respectively.

2. Significant Accounting Policies

Basis of Presentation

The Plan's financial statements have been prepared using the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP).

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Money market funds are recorded at fair value using quoted market prices. Mutual funds are valued at quoted market prices. Mutual funds traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year. Investments traded in the over-the-counter market and listed securities for which no sale was reported on that date are valued at the average of the last reported bid and ask prices.

The Plan's investments in the stable value fund and collective investment trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures*.

The Plan presents in the statements of changes in net assets available for benefits the net appreciation (depreciation) in fair value of mutual funds, which consists of realized gains and losses and unrealized appreciation (depreciation) on these investments.

Colt Retirement Defined Benefit Plan Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend rate.

Fair Value of Investments

The Plan follows ASC 820 for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements.

ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon the transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the Plan's own credit risk.

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which the inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

These levels are:

Level 1 – Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 – Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Colt Retirement Defined Benefit Plan
Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Risks and Uncertainties

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

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

Benefit Payments and Benefits Payable

Benefit payments are typically recorded upon distribution.

3. Fair Value Measurements

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

2024					
Description	Level 1	Level 2	Level 3	Total	
<i>Investments:</i>					
Money market funds	\$ 361,701	\$ –	\$ –	\$ 361,701	
Mutual funds	6,543,239	–	–	6,543,239	
	<u>\$ 6,904,940</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 6,904,940</u>	
Collective investment trusts*				2,039,165	
<i>Total Investments</i>				<u>\$ 8,944,105</u>	

Colt Retirement Defined Benefit Plan
Notes to Financial Statements (continued)

3. Fair Value Measurements (continued)

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

2023					
Description	Level 1	Level 2	Level 3	Total	
<i>Investments:</i>					
Money market funds	\$ 270,716	\$ –	\$ –	\$ 270,716	
Mutual funds	8,974,610	–	–	8,974,610	
	<u>\$ 9,245,326</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ 9,245,326</u>	
Stable value fund*				1,162,180	
<i>Total Investments</i>				<u>\$ 10,407,506</u>	

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statements of net assets available for benefits.

Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value.

Money Market Funds: Valued at fair value using quoted market prices.

Mutual Funds: Valued at fair value using quoted market prices.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

4. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Monthly benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their years of credited service, as defined by the Plan.

Colt Retirement Defined Benefit Plan
Notes to Financial Statements (continued)

4. Actuarial Present Value of Accumulated Plan Benefits (continued)

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

The actuarial present value of accumulated plan benefits for 2024 and 2023 is as follows:

	January 1,	
	2024	2023
Actuarial present value of vested benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 10,799,716	\$ 12,272,234
Participants entitled to deferred benefits and other	3,948,573	6,407,011
	14,748,289	18,679,245
Actuarial present value for non-vested benefits	43,479	52,341
Actuarial present value of accumulated plan benefits	\$ 14,791,768	\$ 18,731,586

The change in the actuarial present value of accumulated plan benefits for 2024 and 2023 is as follows:

	January 1,	
	2024	2023
Actuarial present value of accumulated plan benefits, Beginning of year	\$ 18,731,586	\$ 20,915,221
Increase (decrease) during the year attributable to:		
Interest due to change in the discount period	945,034	1,148,729
Benefits paid	(6,058,643)	(3,632,070)
Assumption changes	-	57,073
Additional benefits, including experience gains and losses	1,173,791	242,633
Net decrease	(3,939,818)	(2,183,635)
Actuarial present value of accumulated plan benefits, End of year	\$ 14,791,768	\$ 18,731,586

Colt Retirement Defined Benefit Plan
Notes to Financial Statements (continued)

4. Actuarial Present Value of Accumulated Plan Benefits (continued)

Significant assumptions underlying the actuarial computations for the Plan in 2024 and 2023:

Actuarial cost method	Unit Credit Cost Method
Discount rate	6.00%
Retirement	At normal retirement age (65)
Mortality basis	Pri-2012 Mortality Table with MP-2021 Scaling (amount weighted) for 2024 and 2023

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

The impact of the transferred accumulated benefits under the Single Premium Group Annuity Contract that were purchased in November 2024 (see Note 1 – Pension Benefits) on the January 1, 2024 actuarial present value of accumulated plan benefits was approximately \$1.8 million.

The impact of the transferred accumulated benefits under the Single Premium Group Annuity Contract that were purchased in October 2023 (see Note 1 – Pension Benefits) on the January 1, 2023 actuarial present value of accumulated plan benefits was approximately \$2.0 million.

5. Summary of Information Prepared and Certified by the Trustee (unaudited)

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Charles Schwab Trust Bank, the trustee of the Plan, as of and for the years ended December 31, 2024 and 2023, certified to the Plan Administrator the following information related to their respective investments as complete and accurate, which has been relied on by the Plan Administrator in the preparation of the Plan’s financial statements in compliance with ERISA:

Investment balances at cost and fair value, in the aggregate and by fund, as of December 31, 2024 and 2023;

Interest and dividend income credited to the Plan, in the aggregate and by fund, for the years ended December 31, 2024 and 2023; and,

Net appreciation (depreciation) in the fair value of mutual funds, in the aggregate and by fund, for the years ended December 31, 2024 and 2023.

Colt Retirement Defined Benefit Plan
Notes to Financial Statements (continued)

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated December 22, 2020, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code), and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2021.

7. Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500:

	December 31,	
	2024	2023
Net assets available for benefits per the financial statements	\$ 9,130,855	\$ 11,290,509
Employer contribution receivable	-	(660,000)
Accrued expenses	70,250	46,997
Other	-	1,510
Net assets available for benefits per Form 5500	\$ 9,201,105	\$ 10,679,016

The following is a reconciliation of changes in net assets available for benefits per the financial statements to Form 5500:

	Years Ended December 31,	
	2024	2023
Changes in net assets available for benefits per the financial statements	\$ (2,159,654)	\$ (3,290,032)
Change in employer contribution receivable	660,000	(660,000)
Change in accrued expenses	23,253	12,550
Change in group annuity contract receivable	-	(7,230)
Change in other	(1,510)	2,824
Changes in net assets per Form 5500	\$ (1,477,911)	\$ (3,941,888)

Colt Retirement Defined Benefit Plan
Notes to Financial Statements (continued)

8. Party-in-Interest and Related Party Transactions

Section 3(14) of ERISA defines party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Accordingly, transactions with investment funds managed and held by the trustee (if any) are considered party-in-interest transactions.

Fees paid by the Plan for investment management, recordkeeping and other operating expenses are with the trustee and considered permitted party-in-interest transactions. Investment management fees are netted against net appreciation (depreciation) in fair value of investments for the Plan.

9. Subsequent Events

The Plan has evaluated events occurring between December 31, 2024 and October 7, 2025, the date the financial statements were available to be issued.

Colt Retirement Defined Benefit Plan
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
EIN 42-1589139 Plan No. 002
December 31, 2024

(a) Party in Interest	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Yes	Schwab	Bank Sweep for EE Benefit Plan	\$ 349,752	\$ 349,752
Yes	Schwab	Bank Savings	11,949	11,949
		Total money market funds	361,701	361,701
No	Fidelity	Extended Market Index Fund	964,498	1,043,078
No	Fidelity	Global Ex US Index	1,453,509	1,405,167
No	Fidelity	500 Index Fund	1,365,422	1,483,149
No	Vanguard	Total Bond Market Index - Admiral	2,634,400	2,611,845
		Total mutual funds	6,417,829	6,543,239
No	Cohen & Steers	US Realty Fund	438,999	431,171
No	Wellington	CIF II US Investment Grade Corporate Long Bond	1,705,756	1,607,994
		Total collective investment trusts	2,144,755	2,039,165
		Total assets (held at end of year)	\$ 8,924,285	\$ 8,944,105

Colt Retirement
Defined Benefit Plan

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

EIN 42 1589139 Plan No. 002

Year Ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)		
Identity of Party Involved	Description of Assets	Number of Purchases	Purchase Price	Number of Sales	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain/(Loss)
<u>Category (i) - Single transactions in excess of 5% of Plan assets</u>								
Cohen and Steers	US Realty Fund	1	\$ 562,319	-	-	\$ 562,319	\$ 562,319	\$ -
Fidelity	Extended Market Index Fund	1	1,260,599	-	-	1,260,599	1,260,599	-
Fidelity	Global ex US Index	1	1,680,799	-	-	1,680,799	1,680,799	-
Fidelity	500 Index Fund	1	1,785,849	-	-	1,785,849	1,785,849	-
Vanguard	Total Bond Market Index Admiral	1	3,256,548	-	-	3,256,548	3,256,548	-
Wellington	CIF II US Investment Group Corporate Long Bond	1	2,024,348	-	-	2,024,348	2,024,348	-
American Funds	AMCAP R6	-	-	1	1,042,531	780,897	1,042,531	261,634
American Funds	Europacific Growth R6	-	-	1	791,739	695,474	791,739	96,266
Invesco	Stable Value Trust Class II	-	-	1	1,174,808	1,174,808	1,174,808	-
PIMCO	Long Duration Total Return Institutional Class	-	-	1	528,603	815,747	528,603	(287,144)
PIMCO	Total Return Fund Institutional Class	-	-	1	1,606,335	1,794,548	1,606,335	(188,213)
Pioneer	Equity Income Fund Class Y	-	-	1	1,020,521	1,048,202	1,020,521	(27,681)
<u>Category (iii) - Transactions of the same issue in excess of 5% of Plan assets</u>								
American Funds	AMCAP R6	2	\$ 239,741	1	\$ 1,042,531	\$ 780,897	\$ 1,042,531	\$ 261,634
American Funds	Europacific Growth R6	3	136,314	1	791,739	695,474	791,739	96,266
Carillon	Scout Mid Cap Fund I	1	23,074	2	556,138	23,074	556,138	533,064
Cohen and Steers	Real Estate Securities Z	3	48,401	2	575,381	580,025	575,381	(4,644)
Cohen and Steers	US Realty Fund	1	562,319	2	131,273	123,320	131,273	7,953
Delware	Ivy Mid Cap Growth R6	1	38,755	2	526,714	447,964	526,714	78,749
Delware	Small Cap Core I	1	35,334	2	548,418	396,833	548,418	151,585
Delware	Small Cap Value Institutional	1	24,313	2	559,071	429,381	559,071	129,690
Fidelity	Extended Market Index Fund	3	1,395,998	3	452,825	431,500	452,825	21,325
Fidelity	Global ex US Index	3	1,827,942	2	388,225	374,433	388,225	13,792
Fidelity	500 Index Fund	4	1,911,089	3	585,321	545,668	585,321	39,653
Invesco	Stable Value Trust Class II	6	12,628	1	1,174,808	1,174,808	1,174,808	-
PIMCO	Long Duration Total Return Institutional Class	8	10,403	4	592,699	913,455	592,699	(320,757)
PIMCO	Total Return Fund Institutional Class	8	40,746	4	1,691,002	1,888,991	1,691,002	(197,989)
Pioneer	Equity Income Fund Class Y	3	281,496	1	1,020,521	1,048,202	1,020,521	(27,681)
* Schwab	Bank Sweep	43	15,562,412	39	15,372,778	15,372,778	15,372,778	-
Vanguard	Total Bond Market Index Admiral	7	3,354,516	4	678,358	670,116	678,358	8,242
Wellington	CIF II US Investment Group Corporate Long Bond	5	2,054,812	3	345,427	349,056	345,427	(3,629)

*Party-in-interest

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

Columns for "Lease Rental" and "Expenses Incurred with Transactions" are not applicable.