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| Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation | Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500. | OMB Nos. 1210-0110 1210-0089 <h1 style="text-align: center;">2024</h1> This Form is Open to Public Inspection |
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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

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| 1a Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION</u> | 1b Three-digit plan number (PN) ▶ <u>001</u> |
| 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>HALOCARBON PRODUCTS CORPORATION</u> <u>6525 THE CORNERS PARKWAY</u> <u>SUITE 200</u> <u>PEACHTREE CORNERS, GA 30092</u> | 1c Effective date of plan <u>10/01/1964</u> 2b Employer Identification Number (EIN) <u>22-1492756</u> 2c Plan Sponsor's telephone number <u>470-419-6366</u> 2d Business code (see instructions) <u>325100</u> |

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.

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| SIGN HERE | Filed with authorized/valid electronic signature. | 10/10/2025 | STEVE STOEFFLER |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | 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 |

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| 3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor RETIREMENT BOARD OF THE RETIREMENT PLAN FOR HALOCARBON CORPORATION 6525 THE CORNERS PARKWAY SUITE 200 PEACHTREE CORNERS, GA 30092 | 3b Administrator's EIN 22-2172447 3c Administrator's telephone number 201-262-8899 |
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| 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 |
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| 5 Total number of participants at the beginning of the plan year | 5 | 169 |
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| 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 | 6a(1) | 59 |
| a(2) Total number of active participants at the end of the plan year | 6a(2) | 53 |
| b Retired or separated participants receiving benefits..... | 6b | 27 |
| c Other retired or separated participants entitled to future benefits | 6c | 85 |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d | 165 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | 6e | 2 |
| f Total. Add lines 6d and 6e | 6f | 167 |
| g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | 6g(1) | |
| g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 6g(2) | |
| h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h | 0 |

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| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 1I

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

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| 9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor |
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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| <p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p> | <p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u></p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p> |
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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 _____

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| 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.

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| A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>HALOCARBON PRODUCTS CORPORATION</u> | D Employer Identification Number (EIN) <u>22-1492756</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>9912292</u> |
| | b Actuarial value | 2b | <u>10550271</u> |
| 3 | Funding target/participant count breakdown | (1) Number of participants | (2) Vested Funding Target |
| | a For retired participants and beneficiaries receiving payment | <u>21</u> | <u>6352645</u> |
| | b For terminated vested participants | <u>90</u> | <u>3922064</u> |
| | c For active participants | <u>59</u> | <u>4401778</u> |
| | d Total | <u>170</u> | <u>14676487</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>5.22 %</u> |
| 6 | Target normal cost | | |
| | a Present value of current plan year accruals | 6a | <u>0</u> |
| | b Expected plan-related expenses | 6b | <u>0</u> |
| | c Target normal cost | 6c | <u>0</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.

| | | |
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| SIGN HERE | | |
| | Signature of actuary | <u>09/09/2025</u> |
| | <u>RACHEL BARNES, PHD, FSA, EA, MAAA</u> | Date |
| | Type or print name of actuary | <u>23-08043</u> |
| | <u>NYHART</u> | Most recent enrollment number |
| | Firm name | <u>317-345-3507</u> |
| | <u>530 B STREET SUITE 900 SAN DIEGO, CA 92101</u> | Telephone number (including area code) |
| | Address of the firm | |

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

| Part II Beginning of Year Carryover and Prefunding Balances | | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of <u>16.88</u> % | 0 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Present value of excess contributions (line 38a from prior year) | | 0 |
| b(1) | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.36</u> % | | 0 |
| 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 | | 0 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) | 0 | 0 |

| Part III Funding Percentages | | | |
|-------------------------------------|--|-----------|---------|
| 14 | Funding target attainment percentage | 14 | 71.88 % |
| 15 | Adjusted funding target attainment percentage | 15 | 71.88 % |
| 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 | 66.30 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | 67.53 % |

| 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 | | |
| 04/15/2024 | 117000 | 0 | | | | | |
| 07/08/2024 | 96000 | 0 | | | | | |
| 10/10/2024 | 96000 | 0 | | | | | |
| 12/09/2024 | 96819 | 0 | | | | | |
| 06/26/2025 | 28335 | 0 | | | | | |
| 07/02/2025 | 1200000 | 0 | | | | | |
| Totals ▶ | | | 18(b) | 1634154 | 18(c) | 0 | |

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| 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 | 1531671 |
| 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 | (3) 3rd | (4) 4th |
| 0 | 0 | 0 | 0 |

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| Part V Assumptions Used to Determine Funding Target and Target Normal Cost | | | | |
| 21 Discount rate: | | | | |
| a Segment rates: | 1st segment: 4.75 % | 2nd segment: 4.87 % | 3rd segment: 5.59 % | <input type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code) | | | | 21b 4 |
| 22 Weighted average retirement age | | | | 22 67 |
| 23 Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute | |

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| 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 |

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| 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 |

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| Part VIII Minimum Required Contribution For Current Year | | | | |
| 31 Target normal cost and excess assets (see instructions): | | | | |
| a Target normal cost (line 6c) | | | | 31a 0 |
| b Excess assets, if applicable, but not greater than line 31a | | | | 31b 0 |
| 32 Amortization installments: | Outstanding Balance | | Installment | |
| a Net shortfall amortization installment | 4126216 | | 419366 | |
| 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 419366 |
| | 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 419366 |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | | | | 37 1531671 |
| 38 Present value of excess contributions for current year (see instructions) | | | | |
| a Total (excess, if any, of line 37 over line 36) | | | | 38a 1112305 |
| 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 |

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

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| 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**

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| A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 HALOCARBON PRODUCTS CORPORATION | D Employer Identification Number (EIN) 22-1492756 | |

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

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)

DIVERSIFIED TRUST COMPANY

62-1554452

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 28 50 | NONE | 5187 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

| | |
|--|----------------------------------|
| a Name: JEFFREY A. GROVES | b EIN: 82-3719843 |
| c Position: ENROLLED ACTUARY | |
| d Address: P.O. BOX 55788 BOSTON, MA 02205 | e Telephone: 404-509-4042 |

Explanation: BUSINESS DECISION

| | |
|--------------------|---------------------|
| 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. | OMB No. 1210-0110 2024 This Form is Open to Public Inspection |
|--|--|---|

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 HALOCARBON PRODUCTS CORPORATION | D Employer Identification Number (EIN) 22-1492756 |

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

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

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | | |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 352869 | 1228335 |
| (2) Participant contributions | 1b(2) | | |
| (3) Other | 1b(3) | 47173 | 6066 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 511994 | 1663391 |
| (2) U.S. Government securities | 1c(2) | 1289594 | 0 |
| (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) | 7114009 | 8650729 |
| (5) Partnership/joint venture interests | 1c(5) | 697131 | 869655 |
| (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) | | |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities..... | 1d(1) | | |
| (2) Employer real property..... | 1d(2) | | |
| e Buildings and other property used in plan operation..... | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 10007310 | 12418176 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | | |
| h Operating payables..... | 1h | | |
| i Acquisition indebtedness..... | 1i | | |
| j Other liabilities..... | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 10007310 | 12418176 |

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) | 1634154 | |
| (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) | | 1634154 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 170093 | |
| (B) U.S. Government securities..... | 2b(1)(B) | 19775 | |
| (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) | | 189868 |
| (2) Dividends: | | | |
| (A) Preferred stock..... | 2b(2)(A) | | |
| (B) Common stock..... | 2b(2)(B) | 38293 | |
| (C) Registered investment company shares (e.g. mutual funds)..... | 2b(2)(C) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 38293 |
| (3) Rents..... | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds..... | 2b(4)(A) | 1504298 | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | 953468 | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | 550830 |
| (5) Unrealized appreciation (depreciation) of assets: | | | |
| (A) Real estate..... | 2b(5)(A) | | |
| (B) Other..... | 2b(5)(B) | 1248535 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 1248535 |

| | | (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 | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 3661680 |

Expenses

| | | | |
|---|---------------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1245627 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 1245627 |
| 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) | 5187 | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | | |
| (7) Actuarial fees | 2i(7) | | |
| (8) Legal fees | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses | 2i(11) | | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 5187 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 1250814 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 2410866 |
| 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: **CHERRY BEKAERT LLC**

(2) EIN: **56-0574444**

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 553826.

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

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

| | | |
|---|--|------------|
| A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>HALOCARBON PRODUCTS CORPORATION</u> | D Employer Identification Number (EIN) <u>22-1492756</u> | |

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

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

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

| | | |
|----------|--|----------|
| 1 | | <u>0</u> |
|----------|--|----------|

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 22-2172447

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

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

| | | |
|----------|--|----------|
| 3 | | <u>0</u> |
|----------|--|----------|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**THE RETIREMENT PLAN FOR
EMPLOYEES OF HALOCARBON
PRODUCTS CORPORATION**

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

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

And Report of Independent Auditor

**THE RETIREMENT PLAN OF EMPLOYEES OF HALOCARBON PRODCUTS
CORPORATION**
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SUPPLEMENTAL SCHEDULE

Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i 14

Note: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Report of Independent Auditor

To the Plan Administrator
The Retirement Plan of Employees of Halocarbon Products Corporation
Atlanta, Georgia

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2024 Financial Statements

We have performed an audit of the accompanying financial statements of The Retirement Plan of Employees of Halocarbon Products Corporation (the “Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (“ERISA”), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (“investment information”) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of DOL’s Rules and Regulations for Reporting and Disclosure under ERISA (“qualified institution”).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the *Auditor’s Responsibilities for the Audit of the 2024 Financial Statements* section:

- The amounts and disclosures in the 2024 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 2024 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).

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 2024 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 2024 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 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 2024 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements* 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 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

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 audit 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 2024 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 audits, significant audit findings, and certain internal control related matters that we identified during the audits.

Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplemental information required by DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor’s Report on the 2023 Financial Statements

The financial statements of The Retirement Plan of Employees of Halocarbon Products Corporation as of and for the year ended December 31, 2023, were audited by predecessor auditors. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 9, 2024 indicated that in their opinion: (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedule, other than the information in the 2023 supplemental schedule that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2023 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).

Cherry Bekaert LLP

Atlanta, Georgia
October 9, 2025

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2024 AND 2023

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| ASSETS | | |
| Investments: | | |
| Cash and cash equivalents | \$ 1,663,391 | \$ 511,994 |
| U.S. government securities | - | 1,289,594 |
| Common stocks | 8,650,729 | 7,114,009 |
| Hedge funds | 869,655 | 697,131 |
| Total Investments | <u>11,183,775</u> | <u>9,612,728</u> |
| Receivables: | | |
| Employer contributions receivable | 1,228,335 | 352,869 |
| Accrued income | 6,066 | 41,713 |
| Total Receivables | <u>1,234,401</u> | <u>394,582</u> |
| Net Assets Available for Benefits | <u>\$ 12,418,176</u> | <u>\$ 10,007,310</u> |

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

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2024 AND 2023

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| Additions to net assets attributed to: | | |
| Investment Income: | | |
| Net appreciation in the fair value of investments | \$ 1,799,365 | \$ 1,742,716 |
| Interest and dividend income | 228,161 | 117,424 |
| Contributions: | | |
| Employer contributions | 1,634,154 | 610,476 |
| Total Additions | <u>3,661,680</u> | <u>2,470,616</u> |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 1,245,627 | 1,084,984 |
| Administrative expenses | 5,187 | 4,573 |
| Total Deductions | <u>1,250,814</u> | <u>1,089,557</u> |
| Net increase in net assets available for benefits | 2,410,866 | 1,381,059 |
| Net assets available for benefits, beginning of year | 10,007,310 | 8,626,251 |
| Net assets available for benefits, end of year | <u>\$ 12,418,176</u> | <u>\$ 10,007,310</u> |

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

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 1—Description of the Plan

The following is a brief description of the Retirement Plan for Employees of Halocarbon Products Corporation (the “Plan”). Participants or other interested parties should refer to the Plan Agreement for a more complete description of the Plan’s provisions.

General – The Plan is a defined benefit pension plan covering all full-time employees of Halocarbon Products Corporation (the “Company”) who have at least one year of service. The last participation date for entry into the Plan was July 1, 2014 prior to the Plan being frozen on October 1, 2014. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Contributions – Contributions by participants were discontinued as of October 1, 1979. The funding policy of the Plan is to make contributions at least equal to the statutory minimum funding requirements. The Company’s contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

Benefit Payments and Vesting – Employees with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to varying percentages of their annual compensation for each year of service. The Plan permits reduced benefits to commence upon early retirement (age 55 with 15 years of service). If employees terminate before rendering five years of service, they forfeit the right to receive the portion of their accumulated plan benefits, but if the terminated employee is rehired within one year, the period between his severance from service date and the date of his reemployment shall be included in his continuous service.

The normal form of benefit for a member who is not married on the date his retirement allowance commences is a lifetime monthly pension computed in accordance with the Plan’s benefit formulas. For a member who is married on the date his retirement allowance commences, the normal form of benefit is a monthly pension, in a reduced amount of equivalent actuarial value to that which he would receive if he did not have a spouse, payable for their lifetime and continuing after their death at one-half such amount for the remainder of their spouse’s life.

A member may elect, prior to the due date of the first payment of their allowance, to convert their allowance into a benefit of equivalent actuarial value in accordance with several options, including a lump sum. A member who has attained age 65 and terminated employment may elect to receive their accrued normal retirement allowance in a lump-sum distribution.

If an active employee dies after having met the age and service eligibility requirements for either normal or early retirement, or after having completed five years of continuous service, a death benefit equal to the accumulated pension benefits is paid to the employee’s beneficiary. The designated beneficiary may elect to receive the benefit in the form of a lump-sum payment or a benefit of equivalent actuarial value to such lump-sum payment.

Return of Contributions – Upon the death of a retired member receiving an allowance payable only during their lifetime, the excess, if any, of their contributions with interest at retirement over the amount of retirement allowance payments received by him prior to their death is paid to their beneficiary or to their estate. Upon the death of a member’s surviving spouse or beneficiary who was receiving monthly payments, the excess, if any, of the member’s contributions with interest at the date of retirement or death over the total amount of monthly retirement or death benefits received is paid to the estate of the spouse or beneficiary.

Plan Termination – In the event the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document. On August 27, 2025, the Company and Board of Directors elected to terminate the Plan, effective September 1, 2025. Refer to Note 7 for additional information.

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 1—Description of the Plan (continued)

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor’s pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination, subject to a statutory ceiling on the amount of an individual’s monthly benefit.

Whether all participants receive their benefits, should the Plan be terminated at some future time, will depend on the sufficiency, at that time, of the Plan’s net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC, at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Note 2—Summary of significant accounting policies

Basis of Accounting – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Use of Estimates – The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition – Investments are reported at fair value. Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Management fees and operating expenses charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

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

Actuarial Present Value of Accumulated Plan Benefits – Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan’s provisions to the service employees have rendered. See information relating to the actuarial present value of accumulated Plan benefits in Note 5.

Tax Status – The Plan has received a determination letter from the Internal Revenue Service (“IRS”) dated April 10, 2018, stating the Plan is qualified under Section 401(a) of the Internal Revenue Code (“IRC”) and, therefore, the related trust is exempt from taxation. Subsequent to this issuance of the determination letter, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with applicable requirements of the IRC and, therefore, believes the Plan, as amended, is qualified, and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan’s financial statements.

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 2—Summary of significant accounting policies (continued)

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to audit by tax jurisdictions; however, there are currently no audits for any tax periods in progress.

Administrative Expenses – Certain expenses incurred in the administration of the Plan are paid either by the Plan or the Company. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan are paid by the Plan and are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investments related to expenses are included in net appreciation of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Benefit Payments – Benefit payments to participants are recorded upon distribution.

Risks and Uncertainties – The Plan utilizes various investment securities in any combination of stocks, bonds, fixed income securities, mutual funds, and other investment securities. Investment securities are exposed to various risks, such as interest rate risks, market risks, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

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 estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

Fair Value Measurement – The Plan applies the Fair Value Measurements topic of the Accounting Standards Codification which defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction value hierarchy which requires an entity to maximize the use of observable inputs when measuring fair value.

The Plan believes its valuation methods are appropriate and consistent with other market participants; however, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 2—Summary of significant accounting policies (continued)

The standard describes three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following are descriptions of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Common Stock – These investments are valued at the closing price reported on the active market on which the individual securities are traded and are classified within Level 1 of the valuation hierarchy.

U.S. Government Securities – The investments are valued using pricing models maximizing the use of observable inputs based on similar securities and are classified within Level 2 of the valuation hierarchy.

Money Market Fund – These investments are considered cash equivalents and are valued as cash basis. They are classified within Level 1 of the valuation hierarchy.

Hedge Fund – These investments are valued at net asset value (“NAV”) of units held. NAV is used as a practical expedient to estimate fair value and is based on fair value of the underlying investments held by the fund less its liability. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Note 3—Investments and Information certified by the Custodian, unaudited

Plan management has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Diversified Trust, the “Custodian” and “qualified institution” has certified to the completeness and accuracy of the following data included in the accompanying financial statements and supplemental schedule as of December 31, 2024 and 2023 and for the years then ended.

- Investments, at fair value, as shown in the statements of net assets available for benefits as of December 31, 2024 and 2023.
- Net appreciation in fair value of investments, interest, and dividend income, as shown on in the statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.
- Schedule of Assets (Held at End of Year) – Form 5500, Schedule H, Part IV, Line 4i as of December 31, 2024.

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 3—Investments and Information certified by the Custodian, unaudited (continued)

The Plan's independent auditor did not perform auditing procedures with respect to the certified information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

The following presents select investments, with approximate percentage of the Plan's net assets as of December 31:

| | <u>2024</u> | <u>2023</u> |
|--|-------------|-------------|
| Alphabet Inc. Class A | 15% | 10% |
| Fidelity Investments Money Market Government Portfolio | 15% | 5% |
| Berkshire Hathaway Class B | 12% | 13% |

During the year ended December 31, 2024, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$1,799,365 and \$1,742,716, respectively.

Note 4—Fair value measurements

Below are the Plan's financial instruments carried at fair value on a recurring basis by the fair value hierarchy levels as of December 31:

| | <u>As of December 31, 2024</u> | | | |
|----------------------------------|---|--|--|---------------------------------|
| | <u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u> | <u>Significant Observable Inputs (Level 2)</u> | <u>Significant Unobservable Inputs (Level 3)</u> | <u>Total Fair Value</u> |
| Assets: | | | | |
| Common stocks | \$ 8,650,729 | \$ - | \$ - | \$ 8,650,729 |
| Money market fund | 1,663,391 | - | - | 1,663,391 |
| Total assets | <u>\$ 10,314,120</u> | <u>\$ -</u> | <u>\$ -</u> | 10,314,120 |
| Investments measured at NAV | | | | 869,655 |
| Total investments, at fair value | | | | <u>\$ 11,183,775</u> |

| | <u>As of December 31, 2023</u> | | | |
|----------------------------------|---|--|--|---------------------------------|
| | <u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u> | <u>Significant Observable Inputs (Level 2)</u> | <u>Significant Unobservable Inputs (Level 3)</u> | <u>Total Fair Value</u> |
| Assets: | | | | |
| Common stocks | \$ 7,114,009 | \$ - | \$ - | \$ 7,114,009 |
| U.S. government securities | - | 1,289,594 | - | 1,289,594 |
| Money market fund | 511,994 | - | - | 511,994 |
| Total assets | <u>\$ 7,626,003</u> | <u>\$ 1,289,594</u> | <u>\$ -</u> | 8,915,597 |
| Investments measured at NAV | | | | 697,131 |
| Total investments, at fair value | | | | <u>\$ 9,612,728</u> |

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 4—Fair value measurements (continued)

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

The following table summarizes investments measured at fair value based on NAV per share as of December 31:

| | <u>Fair Value</u> <u>December 31,</u> <u>2024</u> | <u>Fair Value</u> <u>December 31,</u> <u>2023</u> | <u>Unfunded</u> <u>Commitments</u> | <u>Redemption</u> <u>Frequency</u> | <u>Redemption</u> <u>Notice Period</u> |
|---------------------------|---|---|---------------------------------------|---------------------------------------|---|
| Hedge Fund ^(a) | \$ 869,655 | \$ 697,131 | n/a | Monthly | 30 - 60 days |

^(a) The hedge fund's objective is to use leveraged, long, short, and derivative positions in both domestic and international markets with the goal of generating high returns. The Plan can redeem monthly from the fund (30 days prior to month end) at the net asset value at the time of redemption.

Note 5—Actuarial present value of accumulated Plan benefits

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 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 foregoing actuarial assumptions are based on the presumption 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.

An independent actuary performed the Plan's actuarial valuation as of January 1, 2024 and 2023, which calculates the actuarial present value of accumulated Plan benefits for Plan years ended December 31, 2024 and 2023, respectively. The significant actuarial assumptions for the January 1 valuations are as follows:

| | <u>2024</u> | <u>2023</u> |
|-------------------------------------|---|---|
| Interest rate | 7% to discount expected future benefit payments; 4.75% for lump sum conversions | 7% to discount expected future benefit payments; 4.75% for lump sum conversions |
| Mortality basis | IRS 2024 small plan combined mortality | The mortality table is the Pri-2012 Mortality Tables projected with scale MP-2021 for annuitants and non-annuitants |
| Normal retirement age | Variable, based upon age | Variable, based upon age |
| Withdrawal and salary increase rate | Variable, based upon age | Variable, based upon age |

THE RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

Note 5—Actuarial present value of accumulated Plan benefits (continued)

Accumulated plan benefits as of January 1 are as follows:

| | <u>2024</u> | <u>2023</u> |
|---|----------------------|----------------------|
| Vested benefits: | | |
| Retired participants | \$ 5,509,449 | \$ 5,329,069 |
| Active participants | 3,861,606 | 4,000,194 |
| Terminated participants | <u>3,416,864</u> | <u>3,016,665</u> |
| Total vested benefits | 12,787,919 | 12,345,928 |
| Nonvested benefits | <u>(13,286)</u> | <u>-</u> |
| Total actuarial present value of accumulated benefits | <u>\$ 12,774,633</u> | <u>\$ 12,345,928</u> |

The change in the actuarial present value of accumulated Plan benefits for the years ended December 31 consisted of the following:

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|----------------------|
| Beginning of year | <u>\$ 12,345,928</u> | <u>\$ 12,300,136</u> |
| Increase (decrease) during the year: | | |
| Change in actuarial assumptions | - | (108,236) |
| Benefits accumulated (including gains and losses) | 679,576 | 823,183 |
| Increase for interest due to the decrease in discount period | 827,123 | 809,265 |
| Benefits paid and annuities purchased | <u>(1,077,994)</u> | <u>(1,478,420)</u> |
| Net change | <u>428,705</u> | <u>45,792</u> |
| End of year | <u>\$ 12,774,633</u> | <u>\$ 12,345,928</u> |

Note 6—Party-in-interest transactions

Plan investments are managed by the qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024. Fees paid by the Plan for the investment management services of the qualified institutions, amounted to \$5,187 and \$4,573 for the years ended December 31, 2024 and 2023, respectively, which are presented as administrative expenses on the statement of changes in net assets available for benefits.

Note 7—Subsequent events

The Plan has evaluated subsequent events for potential recognition and disclosure through October 9, 2025, the date the financial statements were available to be issued. On August 27, 2025, the Company's Board of Directors approved the termination of the Plan, effective September 1, 2025. The decision is based on a strategic shift in the company's employee retirement benefit offerings. The plan's assets will be distributed to participants in the form of lump-sum payments or through the purchase of annuities from an insurance company.

SUPPLEMENTAL SCHEDULE

THE RETIREMENT PLAN OF EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, PART IV, LINE 4i
EIN: 22-1492756, PLAN NUMBER: 001

DECEMBER 31, 2024

| (a) | (b) | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Cost | (e) Current Value |
|--|--|--|-------------|-------------------------|
| <u>Identity of Issue, Borrower, Lessor, or Similar Party *</u> | | | | |
| Money Market Fund: | | | | |
| | Fidelity Investments Money Market Government Portfolio | Cash and equivalents | ** | \$ 1,663,391 |
| Total Money Market Fund | | | | <u>1,663,391</u> |
| Common Stock: | | | | |
| | Alphabet Inc. Class A | Common stock | ** | 1,665,840 |
| | Autonation Inc. Common | Common stock | ** | 424,600 |
| | Affiliated Managers Group Inc. Common | Common stock | ** | 462,300 |
| | Berkshire Hathaway Inc. Class B | Common stock | ** | 1,359,840 |
| | Boeing Company Common | Common stock | ** | 265,500 |
| | Echostar Corporation Class A | Common stock | ** | 144,614 |
| | Eurofins Scientific | Common stock | ** | 204,203 |
| | Howard Hughs Holdings, Inc. Common | Common stock | ** | 115,380 |
| | Imperial Metals Corporation Common | Common stock | ** | 413,290 |
| | Karooooo LTD | Common stock | ** | 270,900 |
| | Kinsale Cap Group Inc. Common | Common stock | ** | 232,565 |
| | Lithia Mtrs Inc. Class A Common | Common stock | ** | 142,972 |
| | Meta Platform, Inc. | Common stock | ** | 819,714 |
| | Microsoft Corporation Common | Common stock | ** | 927,300 |
| | Pershing Square Holdings LTD Accum Shares | Common stock | ** | 238,250 |
| | Roper Technologies, Inc. | Common stock | ** | 155,955 |
| | Seaport Entertainment Group Inc. Common | Common stock | ** | 10,509 |
| | Tesla, Inc. | Common stock | ** | 403,840 |
| | Universal Music Group | Common stock | ** | 63,982 |
| | W R Berkley Corp | Common stock | ** | 329,175 |
| Total Common Stock | | | | <u>8,650,729</u> |
| Hedge Fund | | | | |
| | Kids Capital Fund, LP | Hedge fund | ** | 869,655 |
| Total Hedge Fund | | | | <u>869,655</u> |
| Total Assets (Held at End of Year) | | | | <u>\$ 11,183,775</u> |

* An asterisk in column (a) denotes a party-in-interest.

** Cost information is not available from ordinary business records of Diversified Trust.

Active Participant Schedule

Active participant information grouped based on age and credited service.

| Age Group | Years of Service | | | | | | | | | |
|-----------|------------------|--------|--------|----------|----------|----------|----------|----------|----------|---------|
| | Under 1 | 1 to 4 | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 29 | 30 to 34 | 35 to 39 | 40 & Up |
| Under 25 | | | | | | | | | | |
| 25 to 29 | | | | | | | | | | |
| 30 to 34 | | | | | | | | | | |
| 35 to 39 | | 3 | 4 | | | | | | | |
| 40 to 44 | | | 5 | 1 | | | | | | |
| 45 to 49 | | 1 | 2 | 4 | | | | | | |
| 50 to 54 | | 1 | 4 | 4 | 2 | 2 | 1 | | | |
| 55 to 59 | | 1 | 3 | 5 | | 3 | 3 | | | |
| 60 to 64 | | 1 | 2 | 1 | 1 | 1 | 4 | | | |
| 65 to 69 | | | | | | | | | | |
| 70 & up | | | | | | | | | | |

Economic Assumptions

Salary Scale

N/A

Interest Rates

| | 1st Segment (0-5 years) | 2nd Segment (5-20 years) | 3rd Segment (20+ years) |
|--|----------------------------|-----------------------------|----------------------------|
| Minimum Funding and Benefit Restrictions - Prescribed (CO) | 4.75% | 4.87% | 5.59% |
| PBGC and Maximum Funding - Prescribed (CO) | 3.62% | 4.46% | 4.52% |
| ASC 960 and Expected Asset Return (CO) | 7.00% | 7.00% | 7.00% |

All segment rates are based on the sponsor's election to use a 4 month lookback. The PBGC interest rates are based on the sponsor's election to use the Alternative calculation method. The Alternative calculation method must be used through 2016.

Interest rates for Minimum & Maximum Funding are prescribed by IRS regulation. The ASC 960 interest rate is the expected long term rate of return on assets. This assumption has been set by the plan sponsor in conjunction with the plan's asset advisor, and we do believe the result is reasonable based on the plan's investment mix and capital market assumptions.

Demographic Assumptions

Mortality (before and after retirement)

IRS 2024 Small Plan Combined Mortality

Retirement

Sample rates are shown below

| <u>Age</u> | <u>Rate</u> | <u>Age</u> | <u>Rate</u> |
|------------|-------------|------------|-------------|
| 65 | 50% | 68 | 20% |
| 66 | 20% | 69 | 20% |
| 67 | 20% | 70+ | 100% |

Terminated Vested participants are assumed to commence their benefit at age 65.

Withdrawal

Sample rates are shown below

| <u>Age</u> | <u>Rate</u> |
|------------|-------------|
| 25 | 8.03% |
| 40 | 2.70% |
| 55 | 0.60% |

Disability

None

Other Assumptions

Form of Benefit

70% of participants elect lump sum;
30% elect join & 50% survivor annuity (QJSA)
restricted 25 highest paid HCE's all elect QJSA

Marital Status

100% of participants are married. Husbands are 3 years older than their wives.

Plan Administrative Expenses

None

| | | |
|---|--|--|
| 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 |
|---|--|--|

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 RETIREMENT PLAN FOR EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HALOCARBON PRODUCTS CORPORATION | D Employer Identification Number (EIN) 22-1492756 | |
| 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 | 9,912,292 | |
| b Actuarial value | 2b | 10,550,271 | |
| 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 | 21 | 6,352,645 | 6,352,645 |
| b For terminated vested participants | 90 | 3,922,064 | 3,922,064 |
| c For active participants | 59 | 4,401,778 | 4,401,778 |
| d Total | 170 | 14,676,487 | 14,676,487 |
| 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 | 5.22% | |
| 6 Target normal cost | | | |
| a Present value of current plan year accruals | 6a | 0 | |
| b Expected plan-related expenses | 6b | 0 | |
| c Target normal cost | 6c | 0 | |

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 Rachel Barnes, PHD, FSA, EA, MAAA Type or print name of actuary Nyhart Firm name 530 B Street Suite 900 San Diego CA 92101 Address of the firm | 09/09/2025 Date 2308043 Most recent enrollment number 317-345-3507 Telephone number (including area code) |
|------------------|---|--|

| | | | | |
|---|--|------------------------|-----------------------|---|
| Part V Assumptions Used to Determine Funding Target and Target Normal Cost | | | | |
| 21 Discount rate: | | | | |
| a Segment rates: | 1st segment: 4.75 % | 2nd segment: 4.87 % | 3rd segment: 5.59% | <input type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code)..... | | | | 21b 4 |
| 22 Weighted average retirement age | | | | 22 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 0 |
| b Excess assets, if applicable, but not greater than line 31a | | | | 31b 0 |
| 32 Amortization installments: | Outstanding Balance | | Installment | |
| a Net shortfall amortization installment | 4,126,216 | | 419,366 | |
| 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).... | | | | 34 419,366 |
| | 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)..... | | | | 36 419,366 |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... | | | | 37 1,531,671 |
| 38 Present value of excess contributions for current year (see instructions) | | | | |
| a Total (excess, if any, of line 37 over line 36) | | | | 38a 1,112,305 |
| b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | | | | 38b 0 |
| 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | | | | 39 0 |
| 40 Unpaid minimum required contributions for all years | | | | 40 0 |

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

| Age | Expected Actives at Age | Retirement Rate | Expected Retirements | Weighted Age |
|-------|-------------------------|-----------------|----------------------|--------------|
| 65.00 | 47.9382 | 49.79% | 23.8680 | 1,551.4231 |
| 66.00 | 23.7670 | 19.91% | 4.7311 | 312.2527 |
| 67.00 | 18.8352 | 19.90% | 3.7476 | 251.0868 |
| 68.00 | 14.9124 | 19.89% | 2.9655 | 201.6509 |
| 69.00 | 11.7937 | 19.87% | 2.3439 | 161.7289 |
| 70.00 | 9.3162 | 100.00% | 9.3162 | 652.1326 |
| Total | | | 46.9743 | 3,130.2750 |

Weighted Average Retirement Age = Weighted Age/Expected Retirements : 66.64

* Please note that the retirement rates are a weighted average of the rates shown in Part V for active participants eligible to retire at the age and zero for all other active participants.

Effective Date

The plan was originally effective October 1, 1964. The plan year is the twelve month period ending December 31.

Eligibility

Plan Participation was frozen as of October 1, 2014.

Continuous Service

All service as an employee, with certain pre-October 1979 exceptions.

Credited Service

All Continuous Service while a member. In addition, if an employee became a member on the effective date of the Plan, he receives credit for his completed years of Continuous Service rendered prior to such date. No benefit accruals are allowed after the freeze date.

Social Security Taxable Wage Base

With respect to each calendar year the maximum amount of annual earnings subject to Social Security taxes.

Compensation

Regular remuneration paid to an employee including bonuses, total commissions, overtime pay and other additional compensation, but is limited to \$200,000 per annum (as indexed) prior to January 1, 1994 and \$150,000 per annum (as indexed) on or after January 1, 1994 and prior to January 1, 2002 and \$200,000 per annum (as indexed) on or after January 1, 2002.

Normal Form of Payment

Life only annuity is the normal form of payment for single participants. Participants who are married will receive a 50% joint and survivor annuity actuarially equivalent to the life only annuity.

Normal Retirement

- | | |
|-------------|--|
| Eligibility | Age 65 |
| Benefit | (a) For each year of Credited Service prior to January 1, 1980, an accrued benefit based on various step-rate formulas, generally 1% of compensation up to \$4,800 and 2% of compensation in excess of \$4,800, plus (b) For each year of Credited Service on or after January 1, 1980 and prior to January 1, 1989, an accrued benefit equal to 1.5% of his compensation not in excess of the Social Security Taxable Wage Base plus 2% of compensation in excess of the Social Security Taxable Wage Base, plus (c) For each year of Credited Service on or after January 1, 1989, an accrued benefit equal to 1.6% of his compensation not in excess of the Social Security Taxable Wage Base plus 2% of compensation in excess of the Social Security Taxable Wage Base. |

Optional Forms of Payment

Optional annuity forms are life only and actuarially equivalent (using 7% interest and the 1994 Buck Mortality Table) 50%, 75%, or 100% joint and survivor, five or ten years certain and life, and a Social Security level income option combined with any of the annuity forms. There is also an optional lump sum payment actuarially equivalent (using IRC §417(e) basis) to the life only annuity.

Accrued Benefit

The member's accrued benefit was frozen as of September 30, 2014 and shall not increase after such date.

Early Retirement

- | | |
|-------------|---|
| Eligibility | Age 55 and 15 years of Continuous Service |
| Benefit | The accrued benefit at the early retirement date is reduced to reflect early payment. The early retirement reduction is 6% for each of the first five (5) years preceding normal retirement and 4% for each of the next five (5) years preceding normal retirement. |

Deferred Retirement Benefit

If retirement occurs after the normal retirement date, the late retirement income will be based on the greater of (a) the normal retirement benefit calculated using credited service and final average monthly compensation as of the late retirement date or (b) the income provided by the single-sum value of the retirement income payable as of normal retirement date if employment had then terminated, accumulated with interest to actual retirement.

Vesting

A member is 100% vested upon completion of 5 years of Continuous Service. In addition, all active employees as of the freeze date were fully vested in their accrued benefit.

Vested Retirement Benefit

The deferred vested retirement benefit is equal to the vested accrued benefit, payable in the normal form, commencing at normal retirement date. Optionally, the member may elect to receive an actuarially reduced benefit commencing prior to normal retirement date if he has completed at least 15 years of Continuous Service.

Disability Benefit

There are no disability benefits payable under the plan

Death Benefit for Participants in Active Service

If the member has met the age and service for normal or early retirement, the death benefit is a lump sum payment actuarially equivalent (using IRC §417(e) basis) to the benefit the member would have received if he had retired on the first day of the month following his death. If the member has not met the age and service for normal or early retirement, the death benefit is a lump sum payment actuarially equivalent to the member's accrued benefit at date of death.

THE RETIREMENT PLAN OF EMPLOYEES OF HALOCARBON PRODUCTS CORPORATION
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, PART IV, LINE 4i
EIN: 22-1492756, PLAN NUMBER: 001

DECEMBER 31, 2024

| (a) | (b) | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Cost | (e) Current Value |
|---------------------------|--|--|-------------|-------------------------|
| Money Market Fund: | | | | |
| | Fidelity Investments Money Market Government Portfolio | Cash and equivalents | ** | \$ 1,663,391 |
| | Total Money Market Fund | | | <u>1,663,391</u> |
| Common Stock: | | | | |
| | Alphabet Inc. Class A | Common stock | ** | 1,665,840 |
| | Autonation Inc. Common | Common stock | ** | 424,600 |
| | Affiliated Managers Group Inc. Common | Common stock | ** | 462,300 |
| | Berkshire Hathaway Inc. Class B | Common stock | ** | 1,359,840 |
| | Boeing Company Common | Common stock | ** | 265,500 |
| | Echostar Corporation Class A | Common stock | ** | 144,614 |
| | Eurofins Scientific | Common stock | ** | 204,203 |
| | Howard Hughes Holdings, Inc. Common | Common stock | ** | 115,380 |
| | Imperial Metals Corporation Common | Common stock | ** | 413,290 |
| | Karoo LTD | Common stock | ** | 270,900 |
| | Kinsale Cap Group Inc. Common | Common stock | ** | 232,565 |
| | Lithia Mtrs Inc. Class A Common | Common stock | ** | 142,972 |
| | Meta Platform, Inc. | Common stock | ** | 819,714 |
| | Microsoft Corporation Common | Common stock | ** | 927,300 |
| | Pershing Square Holdings LTD Accum Shares | Common stock | ** | 238,250 |
| | Roper Technologies, Inc. | Common stock | ** | 155,955 |
| | Seaport Entertainment Group Inc. Common | Common stock | ** | 10,509 |
| | Tesla, Inc. | Common stock | ** | 403,840 |
| | Universal Music Group | Common stock | ** | 63,982 |
| | W R Berkley Corp | Common stock | ** | 329,175 |
| | Total Common Stock | | | <u>8,650,729</u> |
| Hedge Fund | | | | |
| | Kids Capital Fund, LP | Hedge fund | ** | 869,655 |
| | Total Hedge Fund | | | <u>869,655</u> |
| | Total Assets (Held at End of Year) | | | <u>\$ 11,183,775</u> |

* An asterisk in column (a) denotes a party-in-interest.

** Cost information is not available from ordinary business records of Diversified Trust.

Development of Shortfall Amortization Charge

| Type of Base | Present Value of Remaining Installments | Valuation Date Established | Years Remaining | Amortization Installment |
|---------------------|--|---|----------------------------|-------------------------------------|
| Shortfall | \$(652,265) | 1/1/2024 | 15 | \$(59,343) |
| Shortfall | \$ 2,868,001 | 1/1/2023 | 14 | \$ 273,730 |
| Shortfall | \$(191,049) | 1/1/2022 | 13 | \$(19,223) |
| Shortfall | \$ 2,101,529 | 1/1/2021 | 12 | \$ 224,202 |
| | <u>\$ 4,126,216</u> | | | <u>\$ 419,366</u> |

* The shortfall amortization charge cannot be less than zero.