

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan...

Part II Basic Plan Information—enter all requested information

1a Name of plan: DOREL JUVENILE GROUP, INC. PENSION PLAN FOR BARGAINING UNIT EMPLOYEES
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/1953
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code: DOREL JUVENILE GROUP, INC., 2525 STATE STREET, COLUMBUS, IN 47201
2b Employer Identification Number (EIN): 04-2836423
2c Plan Sponsor's telephone number: 812-372-0141
2d Business code (see instructions): 326100

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include KIM MAGNETT (plan administrator), SARAH ELLIS (employer/plan sponsor), and a row for DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	871
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	243
	6a(2)	229
	6b	370
	6c	209
	6d	808
	6e	40
	6f	848
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 1I 3H

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

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

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

A Name of plan <u>DOREL JUVENILE GROUP, INC. PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DOREL JUVENILE GROUP, INC.</u>	D Employer Identification Number (EIN) <u>04-2836423</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>33386177</u>	
b Actuarial value	2b	<u>33386177</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>419</u>	<u>20307393</u>	<u>20307393</u>
b For terminated vested participants	<u>215</u>	<u>4641090</u>	<u>4641090</u>
c For active participants	<u>243</u>	<u>8427370</u>	<u>8427370</u>
d Total	<u>877</u>	<u>33375853</u>	<u>33375853</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>5.18 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>366000</u>	
c Target normal cost	6c	<u>366000</u>	

Statement by Enrolled Actuary

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

SIGN HERE			
	Signature of actuary	<u>10/09/2025</u>	Date
	<u>DANIEL L. HOMAN</u>	<u>23-04949</u>	Most recent enrollment number
	<u>SAGEVIEW CONSULTING GROUP</u>	<u>804-690-3985</u>	Telephone number (including area code)
	<u>1040 SCHLIPT ROAD KATY, TX 77493</u>		
	Address of the firm		

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

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

Schedule SB (Form 5500) 2024 v. 240311

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)	808613	417398
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	808613	417398
10	Interest on line 9 using prior year's actual return of <u>12.07</u> %	97600	50380
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		1385
	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>5.27</u> %		73
	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		1458
	d Portion of (c) to be added to prefunding balance		1458
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)	906213	469236

Part III Funding Percentages			
14	Funding target attainment percentage	14	95.90 %
15	Adjusted funding target attainment percentage	15	100.03 %
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	91.13 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/12/2024	224150	0					
07/09/2024	160560	0					
10/11/2024	160560	0					
01/10/2025	160560	0					
09/03/2025	31961	0					
			Totals ▶	18(b)	737791	18(c)	0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	713648

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
26 Demographic and benefit information			
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...			<input 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	366000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3626719	347599	
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	713599	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	713599	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	713648	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	49	
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			

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

A Name of plan DOREL JUVENILE GROUP, INC. PENSION PLAN FOR BARGAINING UNIT EMPLOYEES	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DOREL JUVENILE GROUP, INC.	D Employer Identification Number (EIN) 04-2836423	

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

AMERICAN CENTURY INVESTMENTS	P.O. BOX 419200 KANSAS CITY, MO 64141-6200
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

BAIRD FUNDS	P.O. BOX 701 MILWAUKEE, WI 53201-0701
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

BLACKROCK INVESTMENTS, LLC	1 UNIVERSITY SQUARE DR PRINCETON, NJ 08540
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

DIMENSIONAL FUND ADVISORS	6300 BEE CAVE ROAD, BUILDING ONE AUSTIN, TX 78746
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS
P.O. BOX 770001
CINCINNATI, OH 45277-0050

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

J.P. MORGAN FUNDS
P.O. BOX 219143
KANSAS CITY, MO 64121

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

JOHN HANCOCK INVESTMENT MANAGEMENT
200 BERKELEY STREET
BOSTON, MA 02116

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

MFS INVESTMENT MANAGEMENT
P.O. BOX 219341
KANSAS CITY, MO 64121

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

T. ROWE PRICE
1307 POINT STREET
BALTIMORE, MD 21231

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

WASATCH FUNDS
P.O. BOX 2172
MILWAUKEE, WI 53201-2172

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

(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)

SAGEVIEW CONSULTING GROUP

27-1001403

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 16	ACTUARY	50200	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)

BANK OF AMERICA

94-1687665

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	32384	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)

SAGEVIEW ADVISORY GROUP LLC

33-0818667

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT	23696	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

BLUE & CO., LLC

35-1178661

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	13050	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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan DOREL JUVENILE GROUP, INC. PENSION PLAN FOR BARGAINING UNIT EMPLOYEES	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 DOREL JUVENILE GROUP, INC.	D Employer Identification Number (EIN) 04-2836423

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)	978647	192521
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	33954	237679
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	558109	2751661
(2) U.S. Government securities	1c(2)	0	7359596
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	7559386
(B) All other	1c(3)(B)	0	8264111
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	31848806	6641784
(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	33419516	33006738
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	33419516	33006738

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)	737791	
(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)		737791
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	68409	
(B) U.S. Government securities.....	2b(1)(B)	18321	
(C) Corporate debt instruments.....	2b(1)(C)	301485	
(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)		388215
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	622382	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		622382
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-278960	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		302025
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1771453

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1971054	
(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)		1971054
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)	13050	
(5) Investment advisory and investment management fees	2i(5)	23696	
(6) Bank or trust company trustee/custodial fees	2i(6)	32384	
(7) Actuarial fees	2i(7)	50200	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	93847	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		213177
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2184231

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-412778
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: **BLUE AND CO., LLC**

(2) EIN: **35-1178661**

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		5000000
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 544425.

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

A Name of plan <u>DOREL JUVENILE GROUP, INC. PENSION PLAN FOR BARGAINING UNIT EMPLOYEES</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DOREL JUVENILE GROUP, INC.</u>	D Employer Identification Number (EIN) <u>04-2836423</u>	

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

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 94-1687665

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

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

3		1
---	--	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT
EMPLOYEES**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

AND

SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2024

CPAs / ADVISORS



DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

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DECEMBER 31, 2024 AND 2023

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Blue & Co., LLC / 813 West Second Street / Seymour, IN 47274
main 812.522.8416 website blueandco.com

REPORT OF INDEPENDENT AUDITORS

To the Administrative Committee of
Dorel Juvenile Group, Inc. Pension Plan for Bargaining Unit Employees
Columbus, Indiana

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

We have performed audits of the accompanying financial statements of Dorel Juvenile Group, Inc. Pension Plan for Bargaining Unit Employees (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the

information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter—Supplemental Schedules Required by ERISA

The supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, line 4j – Schedule of Reportable Transactions as of December 31, 2024, are presented for purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other

records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Blue & Co., LLC

Seymour, Indiana

October 6, 2025

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Investments at fair value	\$ 32,576,538	\$ 32,406,915
Receivables		
Employer contribution receivable	192,521	978,647
Accrued income receivable	<u>237,679</u>	<u>33,954</u>
	<u>430,200</u>	<u>1,012,601</u>
Net assets available for benefits	<u>\$ 33,006,738</u>	<u>\$ 33,419,516</u>

See accompanying notes to financial statements.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Additions to net assets attributed to		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (255,384)	\$ 2,208,132
Dividends and interest	1,289,046	1,410,723
Employer contributions	737,791	978,647
Total additions	1,771,453	4,597,502
Deductions from net assets attributed to		
Administrative expenses	213,177	365,764
Benefits paid to participants	1,971,054	1,954,748
Total deductions	2,184,231	2,320,512
Net increase (decrease)	(412,778)	2,276,990
Net assets available for benefits, beginning of year	33,419,516	31,142,526
Net assets available for benefits, end of year	\$ 33,006,738	\$ 33,419,516

See accompanying notes to financial statements.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

1. DESCRIPTION OF THE PLAN

The following brief description of the Dorel Juvenile Group, Inc. Pension Plan for Bargaining Unit Employees (the "Plan") is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan sponsored by Dorel Juvenile Group, Inc. (the "Company") covering substantially all bargaining unit individuals employed on an hourly-rate basis. The governing body for administration of the Plan and trust, the Employee Benefits Committee (the "Committee"), consists of between three and five members appointed by the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Pension Benefits

Participants with five or more years of service are entitled to monthly pension benefits, beginning at normal retirement age (65), equal to the product of the benefit multiplier and the participant's years of benefit service, as defined in the plan agreement. The monthly pension benefit multiplier is \$24.50 at December 31, 2024 and 2023. The Plan permits reduced retirement benefits for participants that elect early retirement between ages 55-64 with at least 10 years of service. Participants may elect to receive their benefits in the form of a lump-sum cash distribution, a life annuity, or a joint and survivor annuity.

Effective December 31, 2012, the Company elected to freeze the Plan. All employees with vested benefits will receive a pension calculated at the monthly pension amount of \$24.50 for each year of continuous service the employee has as of December 31, 2012. All participants employed on July 26, 2012 or their normal retirement age are 100% vested.

Disability Benefits

Participants with ten or more years of service who incur a disability prior to the normal retirement age are entitled to their accumulated benefit as described in the plan agreement.

Employer Contributions

The Company makes annual contributions, based on the recommendations of the Plan's actuary, in an amount necessary to provide benefits to all participants and to meet the ERISA minimum funding standards.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

Administrative Expenses

The Company absorbs significant costs of plan administration.

Plan Termination

While the Company has not expressed any intent to terminate the Plan or to discontinue contributions, it may do so at any time, subject to the provisions set forth in ERISA.

Pursuant to ERISA requirements, if a termination is the result of the bankruptcy or near bankruptcy of the Company and the Plan's assets are not adequate to pay all benefits vested prior to the termination, the Pension Benefit Guaranty Corporation ("PBGC") will take over the Plan and will pay those benefits which it guarantees. In this case, some participants may receive a smaller benefit than if the Plan had continued. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits (as described in the Plan) and the level of benefits guaranteed by the PBGC at that time.

If, however, the Plan is terminated for any reason other than the bankruptcy or near bankruptcy of the Plan's sponsor and the Plan has insufficient assets, the Company will be required to pay to the Plan an amount, which together with plan assets will satisfy all benefits accumulated to the date of the plan termination.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- b. Other vested benefits insured by the PBGC up to the applicable limitations.
- c. All other vested benefits (that is, vested benefits not insured by the PBGC).
- d. All nonvested benefits.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 7 for discussion of fair value measurements.

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

Benefit Payments

Benefit payments are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, 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.

Risks and Uncertainties

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

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, service multiplier and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements.

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. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of service times a multiplier. The accumulated plan benefits for active employees are based on their years of service as of the date which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Subsequent Events

The Plan has evaluated events or transactions occurring subsequent to the statements of net assets available for benefits date for recognition and disclosure in the accompanying financial statements through the date the financial statements were available to be issued, which is October 6, 2025.

3. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Bank of America, N.A., the custodian of the Plan, has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023 and in the supplemental schedules, and the related investment activity reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

4. ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits is determined by a qualified actuary and is that amount which 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 death, disability, withdrawal, or retirement) between the valuation date and expected date of payment.

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

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants receiving payments	\$ 18,303,912
Other participants	<u>11,511,078</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 29,814,990</u>

The changes to the actuarial present value of accumulated plan benefits for the period ended January 1, 2024 is as follows:

Actuarial present value of accumulated plan benefits - beginning of year	\$ 30,171,073
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial experience	127,016
Increase due to decrease in discount period	1,752,476
Benefits paid	(1,954,748)
Mortality table assumption changes	<u>(280,827)</u>
End of year	<u>\$ 29,814,990</u>

The actuarial present value of accumulated plan benefits is determined using the following significant actuarial assumptions:

Retirement age	Age 55-65
Investment return	6.0%
Life expectancy of participants	Pri-2012 Blue Collar Amount - Weighted Mortality Table with Adjusted Scale MP-2021

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

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

5. INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Plan by a letter dated October 17, 2002, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

6. PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Bank of America, N.A. is the custodian of the Plan, Blue & Co., LLC is the auditor of the Plan and SageView Advisory Group, LLC provides consulting and actuarial services. These service providers receive payment from the Plan or plan sponsor for these services, and, therefore, transactions with these providers qualify as party-in-interest transactions.

7. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual)

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

- *Cash and cash equivalents*: Includes interest-bearing cash which is valued at balances as reported by the trustee, which includes any interest received up to such time.
- *Corporate bonds*: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.
- *Government Securities*: Valued using pricing models maximizing the use of observable inputs for similar securities.
- *Mutual funds*: Valued at the daily closing price as reported by the fund. Mutual funds are held by the Plan and are open-end funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

The following table sets forth by level, within the hierarchy, the Plan's assets measured at fair value on a recurring basis as of December 31, 2024 and 2023:

	2024		
	Level 1	Level 2	Total
Cash and cash equivalents	\$ -0-	\$ 2,751,661	\$ 2,751,661
Corporate Bonds	-0-	15,823,497	15,823,497
Government Securities	-0-	7,359,596	7,359,596
Mutual funds	<u>6,641,784</u>	<u>-0-</u>	<u>6,641,784</u>
	<u>\$ 6,641,784</u>	<u>\$ 25,934,754</u>	<u>\$ 32,576,538</u>
	2023		
	Level 1	Level 2	Total
Cash and cash equivalents	\$ -0-	558,109	\$ 558,109
Mutual funds	<u>31,848,806</u>	<u>-0-</u>	<u>31,848,806</u>
	<u>\$ 31,848,806</u>	<u>\$ 558,109</u>	<u>\$ 32,406,915</u>

SUPPLEMENTAL SCHEDULE

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(Held at End of Year)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*	Bank Of America Money Market Savings	Cash and Cash Equivalents	\$ 2,751,661	\$ 2,751,661
	U.S. Treasury Bill Zero% Mar 20 2025	Government Securities	1,078,318	1,080,266
	U.S. Treasury Strip Prin Zero% Aug 15 2026	Government Securities	129,987	131,144
	U.S. Treasury Strip Prin Zero% Aug 15 2027	Government Securities	1,027,443	1,027,431
	U.S. Treasury Prin Strip Zero% May 15 2053	Government Securities	1,078,613	913,513
	U.S. Treasury Bond 4.250% Aug 15 2054	Government Securities	23,424	22,830
	U.S. Treasury Strip Zero% May 15 2037	Government Securities	433,430	399,828
	U.S. Treasury Strip Zero% May 15 2032	Government Securities	1,590,110	1,519,711
	U.S. Treasury Strip Zero% Nov 15 2032	Government Securities	2,381,781	2,264,873
	AEP Texas Inc 3.450% Jan 15 2050	Corporate Bond	49,699	47,048
	AEP Texas Inc 3.450% May 15 2051	Corporate Bond	31,727	29,833
	AT&T Inc 4.750% May 15 2046	Corporate Bond	462,232	438,355
	AT&T Inc 3.650% Jun 01 2051	Corporate Bond	63,849	60,029
	AT&T Inc 3.550% Sep 15 2055	Corporate Bond	39,498	36,993
	AT&T Inc 3.800% Dec 01 2057	Corporate Bond	63,454	58,641
	Abbott Laboratories 4.900% Nov 30 2046	Corporate Bond	64,964	60,673
	Abbvie Inc 4.700% May 14 2045	Corporate Bond	76,331	70,588
	Abbvie Inc 4.250% Nov 21 2049	Corporate Bond	168,346	154,478
	Abbvie Inc 5.500% Mar 15 2064	Corporate Bond	37,049	33,416
	Alphabet Inc 2.050% Aug 15 2050	Corporate Bond	9,191	8,311
	Alphabet Inc 2.250% Aug 15 2060	Corporate Bond	9,131	8,125
	Altria Group Inc 4.000% Feb 04 2061	Corporate Bond	15,023	13,959
	Amazon.com Inc 3.875% Aug 22 2037	Corporate Bond	55,612	52,990
	Amazon.com Inc 2.700% Jun 03 2060	Corporate Bond	41,124	37,287
	Amazon.com Inc 3.100% May 12 2051	Corporate Bond	80,599	74,144
	American International Group 4.375% Jun 30 2050	Corporate Bond	22,014	20,660
	American Tower Corp 3.100% Jun 15 2050	Corporate Bond	31,117	28,865
	Amgen Inc 4.950% Oct 01 2041	Corporate Bond	255,105	238,913
	Amgen Inc 3.375% Feb 21 2050	Corporate Bond	101,830	92,252
	Amgen Inc 5.650% Mar 02 2053	Corporate Bond	67,716	62,580
	Anheuser-Busch Co 4.700% Feb 01 2036	Corporate Bond	318,877	303,526
	Anheuser-Busch Co 5.550% Jan 23 2049	Corporate Bond	121,800	113,119
	Anthem Inc 3.125% May 15 2050	Corporate Bond	14,175	12,794
	Elevance Health Inc 5.650% Jun 15 2054	Corporate Bond	35,457	33,537
	Elevance Health Inc 5.850% Nov 01 2064	Corporate Bond	14,956	14,471
	Apache Corp 5.100% Sep 01 2040	Corporate Bond	26,209	26,142
	Apple Inc 2.650% Feb 08 2051	Corporate Bond	34,133	30,847
	Apple Inc 2.850% Aug 05 2061	Corporate Bond	131,409	116,879
	Apple Inc 3.950% Aug 08 2052	Corporate Bond	74,088	67,625
	Bank Of America Corp Var% Apr 22 2042	Corporate Bond	119,400	112,255
	Bank Of America Corp Var% Mar 08 2037	Corporate Bond	136,390	132,870
	Bank Of America Corp Var% Apr 27 2033	Corporate Bond	161,778	156,803
	Bank Of America Corp Var% Jul 22 2033	Corporate Bond	35,533	34,329
	Bank Of America Corp Var% Jan 23 2035	Corporate Bond	20,791	20,022
	Bank Of America Corp Var% Aug 15 2035	Corporate Bond	55,425	53,533
	Bank Of America Corp Var% Oct 25 2035	Corporate Bond	40,000	39,109
	Becton Dickinson And Co 4.685% Dec 15 2044	Corporate Bond	41,522	38,905
	Becton Dickinson And Co 3.794% May 20 2050	Corporate Bond	7,996	7,381
	Berkshire Hathaway Energ 2.850% May 15 2051	Corporate Bond	62,826	58,021
	Berkshire Hathaway Fin 4.400% May 15 2042	Corporate Bond	82,089	77,231
	Berkshire Hathaway Fin 2.500% Jan 15 2051	Corporate Bond	32,801	28,862
	Boeing Co 6.875% Mar 15 2039	Corporate Bond	200,995	194,940
	Boeing Co 5.930% May 01 2060	Corporate Bond	57,494	55,519
	BP Cap Markets America 2.939% Jun 04 2051	Corporate Bond	51,031	46,433

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Brighthouse Financial In 3.850% Dec 22 2051	Corporate Bond	9,891	9,752
	Bristol-myers Squibb Co 3.900% Mar 15 2062	Corporate Bond	27,134	25,037
	Bristol-myers Squibb Co 5.500% Feb 22 2044	Corporate Bond	130,649	123,881
	Bristol-myers Squibb Co 5.650% Feb 22 2064	Corporate Bond	110,279	101,050
	Broadcom Inc 4.150% Nov 15 2030	Corporate Bond	34,009	33,490
	Broadcom Inc 4.300% Nov 15 2032	Corporate Bond	193,256	188,628
	Broadcom Inc 4.800% Oct 15 2034	Corporate Bond	39,917	38,600
	Burlingtn North Santa Fe 3.050% Feb 15 2051	Corporate Bond	21,253	19,696
	Burlingtn North Santa Fe 5.200% Apr 15 2054	Corporate Bond	5,095	4,705
	Burlington North Santa F 6.150% May 01 2037	Corporate Bond	152,461	144,253
	Cigna Corp 3.400% Mar 15 2050	Corporate Bond	72,238	65,724
	Cigna Corp 3.400% Mar 15 2051	Corporate Bond	18,014	16,306
	Cigna Group/the 5.600% Feb 15 2054	Corporate Bond	45,666	42,145
	CSX Corp 4.750% May 30 2042	Corporate Bond	62,031	58,791
	CSX Corp 4.250% Nov 01 2066	Corporate Bond	20,852	18,895
	CVS Health Corp 4.780% Mar 25 2038	Corporate Bond	190,492	177,257
	CVS Health Corp 5.050% Mar 25 2048	Corporate Bond	36,046	32,982
	Campbell Soup Co 5.400% Mar 21 2034	Corporate Bond	10,381	9,950
	Campbell Soup Co 5.250% Oct 13 2054	Corporate Bond	9,926	9,034
	Cardinal Health Inc 4.368% Jun 15 2047	Corporate Bond	8,528	7,980
	Progress Energy Carolina 4.100% May 15 2042	Corporate Bond	73,345	69,798
	Carrier Global Corp 3.577% Apr 05 2050	Corporate Bond	3,885	3,583
	Carrier Global Corp 6.200% Mar 15 2054	Corporate Bond	17,232	15,858
	Caterpillar Inc 3.250% Apr 09 2050	Corporate Bond	34,087	31,086
	Centene Corp 2.500% Mar 01 2031	Corporate Bond	4,259	4,136
	Centerpoint Energy Res 4.400% Jul 01 2032	Corporate Bond	63,159	61,543
	Charter Comm Opt Llc/cap 3.700% Apr 01 2051	Corporate Bond	54,707	53,096
	Charter Comm Opt Llc/cap 5.250% Apr 01 2053	Corporate Bond	78,549	76,676
	Chevron Usa Inc 2.343% Aug 12 2050	Corporate Bond	15,490	14,052
	Chubb Ina Holdings Inc 5.000% Mar 15 2034	Corporate Bond	41,124	39,502
	Cisco Systems Inc 5.500% Jan 15 2040	Corporate Bond	21,406	20,163
	Cisco Systems Inc 5.350% Feb 26 2064	Corporate Bond	36,738	33,550
	Citigroup Inc 4.750% May 18 2046	Corporate Bond	27,470	26,362
	Citigroup Inc Var% Mar 17 2033	Corporate Bond	18,518	17,956
	Citigroup Inc Var% Feb 13 2035	Corporate Bond	46,420	44,780
	Citigroup Inc Var% Jun 11 2035	Corporate Bond	41,286	39,662
	Coca-cola Co 3.000% Mar 05 2051	Corporate Bond	32,595	29,628
	Coca-cola Co 5.400% May 13 2064	Corporate Bond	31,533	28,869
	Comcast Corp 2.450% Aug 15 2052	Corporate Bond	183,604	165,658
	Comcast Corp 2.887% Nov 01 2051	Corporate Bond	29,902	27,065
	Comcast Corp 5.500% May 15 2064	Corporate Bond	81,708	74,610
	Commonwealth Edison Co 3.125% Mar 15 2051	Corporate Bond	80,414	74,487
	Conagra Brands Inc 5.400% Nov 01 2048	Corporate Bond	14,479	13,607
	Conocophillips 6.500% Feb 01 2039	Corporate Bond	34,532	32,791
	Conocophillips Company 3.800% Mar 15 2052	Corporate Bond	19,955	18,250
	Consolidated Edison Co O 3.875% Jun 15 2047	Corporate Bond	52,596	49,502
	Con Edison County of New York Inc 3.700% Nov 15 2055	Corporate Bond	47,899	45,311
	Constellation Brands Inc 4.900% May 01 2033	Corporate Bond	30,068	28,967
	Corebridge Financial Inc 5.750% Jan 15 2034	Corporate Bond	36,694	35,652
	Corning Inc 5.450% Nov 15 2079	Corporate Bond	14,734	13,572
	DTE Electric Co 2.625% Mar 01 2031	Corporate Bond	75,946	74,355
	Deere & Company 3.900% Jun 09 2042	Corporate Bond	26,471	25,057
	Diamondback Energy Inc 5.900% Apr 18 2064	Corporate Bond	55,229	51,630
	Walt Disney Company/the 3.800% May 13 2060	Corporate Bond	47,356	43,550
	Dominion Energy Inc 4.600% Mar 15 2049	Corporate Bond	39,140	37,075

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	The Dow Chemical Co 3.600% Nov 15 2050	Corporate Bond	55,489	51,497
	Dowdupont Inc 5.419% Nov 15 2048	Corporate Bond	43,783	39,786
	Duke Energy Corp 5.000% Aug 15 2052	Corporate Bond	51,069	47,998
	Duke Energy Carolinas 4.250% Dec 15 2041	Corporate Bond	53,105	50,851
	Duke Energy Progress Llc 2.500% Aug 15 2050	Corporate Bond	43,191	40,496
	Duke Energy Progress Llc 2.900% Aug 15 2051	Corporate Bond	13,345	12,361
	Eastern Energy Gas 5.650% Oct 15 2054	Corporate Bond	6,995	6,602
	Kinder Morgan Inc 7.750% Jan 15 2032	Corporate Bond	168,671	164,732
	Elevance Health Inc 5.125% Feb 15 2053	Corporate Bond	24,211	22,241
	Enbridge Energy Partners 5.500% Sep 15 2040	Corporate Bond	40,024	38,288
	Energy Transfer Partners 5.150% Mar 15 2045	Corporate Bond	115,542	109,391
	Energy Transfer Lp 5.950% May 15 2054	Corporate Bond	30,615	29,002
	Energy Transfer Partners 6.000% Jun 15 2048	Corporate Bond	20,360	19,318
	Entergy Texas Inc 5.000% Sep 15 2052	Corporate Bond	33,227	31,293
	Entergy Texas Inc 5.550% Sep 15 2054	Corporate Bond	20,411	19,378
	Enterprise Products Oper 5.100% Feb 15 2045	Corporate Bond	68,353	64,481
	Enterprise Products Oper 3.200% Feb 15 2052	Corporate Bond	77,401	71,446
	Eversource Energy 3.450% Jan 15 2050	Corporate Bond	18,557	17,086
	Eversource Energy 3.375% Mar 01 2032	Corporate Bond	13,430	13,129
	Exelon Corp 4.700% Apr 15 2050	Corporate Bond	67,315	63,284
	Exxon Mobil Corporation 3.452% Apr 15 2051	Corporate Bond	69,220	63,089
	Meta Platforms Inc 5.400% Aug 15 2054	Corporate Bond	57,150	53,260
	Meta Platforms Inc 5.550% Aug 15 2064	Corporate Bond	15,669	14,622
	Fedex Corp 4.550% Apr 01 2046	Corporate Bond	96,911	91,627
	Firstenergy Corp 3.400% Mar 01 2050	Corporate Bond	21,382	20,371
	Florida Power & Light Co 3.990% Mar 01 2049	Corporate Bond	84,241	78,159
	Ford Motor Credit Co Llc 7.122% Nov 07 2033	Corporate Bond	32,529	31,310
	Fox Corp 5.576% Jan 25 2049	Corporate Bond	14,639	13,938
	General Elec Cap Corp 6.750% Mar 15 2032	Corporate Bond	67,887	65,734
	General Motors Co 5.950% Apr 01 2049	Corporate Bond	30,489	28,340
	General Motors Finl Co 6.100% Jan 07 2034	Corporate Bond	26,184	25,362
	Georgia Power Co 3.250% Mar 15 2051	Corporate Bond	75,922	70,776
	Gilead Sciences Inc 4.500% Feb 01 2045	Corporate Bond	113,464	107,141
	Goldman Sachs Group Inc Var% Apr 25 2035	Corporate Bond	31,810	30,567
	Goldman Sachs Group Inc Var% Jul 23 2035	Corporate Bond	51,139	49,067
	Goldman Sachs Group Inc Var% Oct 23 2035	Corporate Bond	45,000	43,066
	Goldman Sachs Group Inc Var% Nov 19 2045	Corporate Bond	35,000	33,802
	Goldman Sachs Group Inc Var% Jul 21 2032	Corporate Bond	8,534	8,334
	Hca Inc 3.500% Jul 15 2051	Corporate Bond	60,472	54,975
	Hca Inc 5.950% Sep 15 2054	Corporate Bond	41,464	38,043
	Halliburton Company 4.750% Aug 01 2043	Corporate Bond	18,410	17,424
	Hp Enterprise Co Step% Oct 15 2045	Corporate Bond	37,918	36,324
	Home Depot Inc 4.875% Feb 15 2044	Corporate Bond	83,090	77,753
	Home Depot Inc 3.350% Apr 15 2050	Corporate Bond	22,765	20,915
	Home Depot Inc 4.950% Sep 15 2052	Corporate Bond	34,474	31,865
	Honeywell International 2.700% Aug 15 2029	Corporate Bond	42,008	41,243
	Indiana Michigan Power 5.625% Apr 01 2053	Corporate Bond	26,070	24,359
	Intel Corp 3.100% Feb 15 2060	Corporate Bond	50,986	45,370
	Intel Corp 3.050% Aug 12 2051	Corporate Bond	15,678	14,260
	Intel Corp 5.700% Feb 10 2053	Corporate Bond	19,456	17,688
	Intel Corp 5.600% Feb 21 2054	Corporate Bond	28,843	26,308
	Intercontinentalexchange 1.850% Sep 15 2032	Corporate Bond	57,016	55,380
	IBM Corp 4.250% May 15 2049	Corporate Bond	72,983	68,243
	JPMorgan Chase & Co Var% Jan 23 2049	Corporate Bond	109,564	100,153
	JPMorgan Chase & Co Var% Apr 22 2042	Corporate Bond	133,868	124,824

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	JPMorgan Chase & Co Var% Apr 22 2035	Corporate Bond	10,657	10,229
	JPMorgan Chase & Co Var% Oct 22 2035	Corporate Bond	12,000	11,562
	JPMorgan Chase & Co Var% Nov 29 2045	Corporate Bond	45,000	43,927
	Johnson & Johnson 4.500% Dec 05 2043	Corporate Bond	39,399	36,515
	Johnson & Johnson 3.625% Mar 03 2037	Corporate Bond	18,288	17,341
	Kimco Realty Corp 3.700% Oct 01 2049	Corporate Bond	15,456	14,512
	Kinder Morgan Inc 3.250% Aug 01 2050	Corporate Bond	26,796	25,332
	Kraft Heinz Foods Co 4.375% Jun 01 2046	Corporate Bond	69,069	64,772
	Kraft Heinz Foods Co 5.500% Jun 01 2050	Corporate Bond	25,190	23,454
	Kroger Co 4.650% Jan 15 2048	Corporate Bond	44,711	41,798
	Kroger Co 5.650% Sep 15 2064	Corporate Bond	9,936	9,385
	L3harris Tech Inc 5.600% Jul 31 2053	Corporate Bond	20,855	19,360
	L3harris Tech Inc 5.500% Aug 15 2054	Corporate Bond	15,399	14,408
	Lyb Int Finance Iii 3.625% Apr 01 2051	Corporate Bond	98,743	90,647
	Eli Lilly & Co 4.875% Feb 27 2053	Corporate Bond	29,785	27,159
	Eli Lilly & Co 5.200% Aug 14 2064	Corporate Bond	5,153	4,655
	Lockheed Martin Corp 4.500% May 15 2036	Corporate Bond	39,503	37,501
	Lockheed Martin Corp 4.090% Sep 15 2052	Corporate Bond	43,078	39,550
	Lockheed Martin Corp 5.200% Feb 15 2055	Corporate Bond	40,526	37,680
	Loews Corp 4.125% May 15 2043	Corporate Bond	25,953	24,866
	Lowe's Cos Inc 4.250% Apr 01 2052	Corporate Bond	95,661	89,751
	Lowe's Cos Inc 5.750% Jul 01 2053	Corporate Bond	15,624	14,687
	Mplx Lp 5.500% Feb 15 2049	Corporate Bond	82,388	78,044
	Warnermedia Holdings Inc 5.391% Mar 15 2062	Corporate Bond	96,353	91,915
	Mcdonald's Corp 4.875% Dec 09 2045	Corporate Bond	52,438	49,268
	Mcdonald's Corp 4.450% Sep 01 2048	Corporate Bond	53,349	50,025
	Merck & Co Inc 4.000% Mar 07 2049	Corporate Bond	77,091	70,480
	Metlife Inc 4.875% Nov 13 2043	Corporate Bond	67,589	63,553
	Metlife Inc 5.375% Jul 15 2033	Corporate Bond	84,140	80,848
	Microsoft Corp 02.525% Jun 01 2050	Corporate Bond	50,542	46,155
	Microsoft Corp 2.675% Jun 01 2060	Corporate Bond	14,996	14,642
	Microsoft Corp 2.921% Mar 17 2052	Corporate Bond	18,198	16,516
	Microsoft Corp 3.041% Mar 17 2062	Corporate Bond	110,076	99,020
	Midamerican Energy Co 4.250% May 01 2046	Corporate Bond	65,534	61,799
	Mondelez International 1.500% Feb 04 2031	Corporate Bond	45,776	44,840
	Morgan Stanley Var% Apr 19 2035	Corporate Bond	21,250	20,381
	Morgan Stanley Var% Apr 22 2042	Corporate Bond	82,987	77,630
	Netflix Inc 5.400% Aug 15 2054	Corporate Bond	21,165	19,453
	Nike Inc 3.375% Mar 27 2050	Corporate Bond	23,224	21,128
	Nisource Finance Corp 4.375% May 15 2047	Corporate Bond	77,524	73,562
	Norfolk Southern Corp 2.900% Aug 25 2051	Corporate Bond	36,700	33,879
	Norfolk Southern Corp 3.700% Mar 15 2053	Corporate Bond	54,743	50,308
	Norfolk Southern Corp 5.350% Aug 01 2054	Corporate Bond	15,266	14,281
	Northern States Pwr-minn 3.400% Aug 15 2042	Corporate Bond	36,024	34,181
	Northern States Pwr-minn 5.400% Mar 15 2054	Corporate Bond	36,266	33,737
	Northrop Grumman Corp 4.030% Oct 15 2047	Corporate Bond	71,791	66,728
	Northrop Grumman Corp 5.200% Jun 01 2054	Corporate Bond	10,035	9,302
	Nvidia Corp 3.700% Apr 01 2060	Corporate Bond	20,720	18,444
	Occidental Petroleum Cor 6.600% Mar 15 2046	Corporate Bond	43,395	40,383
	Occidental Petroleum Cor 6.050% Oct 01 2054	Corporate Bond	36,137	33,208
	Cb Oneok Inc 3.950% Mar 01 2050	Corporate Bond	19,168	18,027
	Oracle Corp 3.600% Apr 01 2040	Corporate Bond	85,109	82,094
	Oracle Corp 3.600% Apr 01 2050	Corporate Bond	129,451	122,607
	Oracle Corp 3.850% Apr 01 2060	Corporate Bond	3,657	3,430
	Oracle Corp 6.900% Nov 09 2052	Corporate Bond	35,468	33,592

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Oracle Corp 5.500% Sep 27 2064	Corporate Bond	44,827	41,171
	Pacific Gas And Elec Com 4.950% Jul 01 2050	Corporate Bond	119,060	117,152
	Pacific Gas & Electric 6.950% Mar 15 2034	Corporate Bond	106,591	104,046
	Pacific Gas & Electric 5.900% Oct 01 2054	Corporate Bond	34,832	34,520
	Pacificorp 5.800% Jan 15 2055	Corporate Bond	30,926	29,153
	Pepsico Inc 2.750% Oct 21 2051	Corporate Bond	71,562	65,476
	Pepsico Inc 4.200% Jul 18 2052	Corporate Bond	8,906	8,141
	Philip Morris Intl Inc 4.250% Nov 10 2044	Corporate Bond	34,745	32,744
	Piedmont Natural Gas Co 3.350% Jun 01 2050	Corporate Bond	50,284	46,194
	Plains All Amer Pipeline 4.700% Jun 15 2044	Corporate Bond	43,372	41,266
	Potomac Electric Power 5.500% Mar 15 2054	Corporate Bond	20,710	19,375
	Principal Financial Grp 2.125% Jun 15 2030	Corporate Bond	30,397	30,165
	Procter & Gamble Co/the 1.200% Oct 29 2030	Corporate Bond	38,008	37,147
	Procter & Gamble Co/the 4.550% Oct 24 2034	Corporate Bond	30,000	29,347
	Prudential Financial Inc 3.700% Mar 13 2051	Corporate Bond	35,020	32,563
	Public Service Colorado 2.700% Jan 15 2051	Corporate Bond	41,141	38,434
	Pub Svc Elec & Gas 3.650% Sep 01 2042	Corporate Bond	12,425	11,685
	Qualcomm Inc 4.800% May 20 2045	Corporate Bond	38,895	36,146
	Raytheon Tech Corp 3.030% Mar 15 2052	Corporate Bond	68,440	63,252
	Rtx Corp 6.400% Mar 15 2054	Corporate Bond	87,271	81,568
	San Diego G & E 5.350% Apr 01 2053	Corporate Bond	20,259	18,819
	Sempra Energy 4.000% Feb 01 2048	Corporate Bond	80,314	75,608
	Shell Finance Us Inc 4.000% May 10 2046	Corporate Bond	83,629	78,236
	Southern Cal Edison 4.650% Oct 01 2043	Corporate Bond	36,673	34,661
	Southern Cal Edison 5.700% Mar 01 2053	Corporate Bond	25,830	24,315
	Southern Calif Gas Co 5.875% Dec 01 2053	Corporate Bond	32,052	29,837
	Southern Cal Edison 5.750% Apr 15 2054	Corporate Bond	47,568	44,126
	Southern Co 4.400% Jul 01 2046	Corporate Bond	44,160	41,355
	Starbucks Corp 3.500% Nov 15 2050	Corporate Bond	26,239	24,179
	T-Mobile Usa Inc 4.500% Apr 15 2050	Corporate Bond	74,912	69,694
	T-Mobile Usa Inc 3.400% Oct 15 2052	Corporate Bond	3,627	3,335
	T-Mobile Usa Inc 5.650% Jan 15 2053	Corporate Bond	104,286	96,762
	Tampa Electric Co 4.450% Jun 15 2049	Corporate Bond	13,307	12,354
	Target Corp 2.650% Sep 15 2030	Corporate Bond	55,162	53,482
	Target Corp 4.800% Jan 15 2053	Corporate Bond	19,462	17,850
	Texas Instruments Inc 2.700% Sep 15 2051	Corporate Bond	10,142	9,107
	Williams Companies Inc 3.500% Oct 15 2051	Corporate Bond	32,790	30,659
	Time Warner Cable Inc 6.550% May 01 2037	Corporate Bond	98,903	96,688
	Tyson Foods Inc 4.550% Jun 02 2047	Corporate Bond	34,550	32,826
	Union Pacific Corp 4.500% Sep 10 2048	Corporate Bond	87,113	80,318
	Union Pacific Corp 3.839% Mar 20 2060	Corporate Bond	51,100	46,454
	United Parcel Service 4.875% Nov 15 2040	Corporate Bond	54,142	51,232
	United Parcel Service 3.750% Nov 15 2047	Corporate Bond	20,312	18,919
	US Bancorp Var% Nov 03 2036	Corporate Bond	12,417	12,149
	US Bancorp Var% Jan 23 2035	Corporate Bond	15,670	15,127
	Unitedhealth Group Inc 2.900% May 15 2050	Corporate Bond	173,110	154,988
	Unitedhealth Group Inc 4.750% May 15 2052	Corporate Bond	56,440	51,408
	Unitedhealth Group Inc 5.050% Apr 15 2053	Corporate Bond	83,741	76,543
	Unitedhealth Group Inc 5.200% Apr 15 2063	Corporate Bond	34,704	31,483
	Unitedhealth Group Inc 5.750% Jul 15 2064	Corporate Bond	74,928	68,016
	Valero Energy Corp 4.000% Jun 01 2052	Corporate Bond	19,341	17,821
	Verizon Communications 3.550% Mar 22 2051	Corporate Bond	91,421	84,798
	Verizon Communications 3.700% Mar 22 2061	Corporate Bond	134,506	122,053
	Verizon Communications 2.850% Sep 03 2041	Corporate Bond	62,471	58,773
	Virginia Elec & Power Co 2.950% Nov 15 2051	Corporate Bond	30,042	28,018

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Visa Inc 4.300% Dec 14 2045	Corporate Bond	27,552	25,677
	Voya Financial Inc 4.800% Jun 15 2046	Corporate Bond	9,012	8,518
	Wec Energy Group Inc 1.800% Oct 15 2030	Corporate Bond	17,866	17,552
	Walmart Inc 2.650% Sep 22 2051	Corporate Bond	33,883	30,918
	Walmart Inc 4.500% Apr 15 2053	Corporate Bond	33,336	30,453
	Waste Management Inc 5.350% Oct 15 2054	Corporate Bond	9,996	9,606
	Wells Fargo & Company 4.400% Jun 14 2046	Corporate Bond	60,156	56,208
	Wells Fargo & Company Var% Apr 04 2051	Corporate Bond	4,838	4,438
	Wells Fargo & Company Var% Mar 02 2033	Corporate Bond	166,893	162,180
	Wells Fargo & Company Var% Jan 23 2035	Corporate Bond	56,901	54,766
	Wells Fargo & Company Var% Dec 03 2035	Corporate Bond	40,000	38,919
	Western Gas Partners Lp 5.500% Aug 15 2048	Corporate Bond	27,574	26,081
	Western Midstream Operat 5.450% Nov 15 2034	Corporate Bond	9,983	9,659
	Williams Partners Lp 4.850% Mar 01 2048	Corporate Bond	40,829	38,327
	Wisconsin Power & Light 3.950% Sep 01 2032	Corporate Bond	18,998	18,475
	Wyeth Inc 5.950% Apr 01 2037	Corporate Bond	313,640	297,526
	Astrazeneca Plc 4.000% Sep 18 2042	Corporate Bond	79,664	74,445
	Usd Bhp Finance Usa 5.000% Sep 30 2043	Corporate Bond	79,238	74,742
	Bank Of America Corp Var% Feb 04 2033	Corporate Bond	96,961	94,549
	Barclays Plc Var% Mar 10 2032	Corporate Bond	86,635	84,745
	Barclays Plc Var% Nov 24 2032	Corporate Bond	160,785	156,221
	Canadian Natl Railway 06.375% Nov 15 2037	Corporate Bond	11,544	10,896
	Usd Canadian Natl Rr 3.650% Feb 03 2048	Corporate Bond	8,185	7,517
	Canadian Natl Resources 6.500% Feb 15 2037	Corporate Bond	54,256	51,933
	Usd Canadian Pacific 3.100% Dec 02 2051	Corporate Bond	59,867	55,230
	Usd Cenovus Energy 5.400% Jun 15 2047	Corporate Bond	38,639	35,596
	Usd Cenovus Energy 3.750% Feb 15 2052	Corporate Bond	11,052	10,328
	Diageo Capital Plc 2.375% Oct 24 2029	Corporate Bond	141,058	138,896
	Usd Enbridge Inc 6.700% Nov 15 2053	Corporate Bond	5,764	5,425
	Goldman Sachs Group Inc Var% Apr 22 2032	Corporate Bond	157,079	153,383
	Hsbc Holdings Plc Var% Mar 04 2035	Corporate Bond	78,465	75,520
	Hsbc Holdings Plc Var% Nov 18 2035	Corporate Bond	64,966	63,455
	Lloyds Banking Group Plc Var% Mar 18 2028	Corporate Bond	166,107	165,436
	Nxp Bv/nxp Fdg/nxp Usa 5.000% Jan 15 2033	Corporate Bond	20,100	19,463
	Pfizer Investment Enter 5.300% May 19 2053	Corporate Bond	25,301	23,408
	Usd Rio Tinto Financ 4.125% Aug 21 2042	Corporate Bond	22,154	20,916
	Rio Tinto Fin Usa Ltd 2.750% Nov 02 2051	Corporate Bond	19,899	18,296
	Usd Rogers Communic 5.000% Mar 15 2044	Corporate Bond	37,479	35,424
	Royal Bank Of Canada 5.150% Feb 01 2034	Corporate Bond	10,316	9,875
	Usd Telefonica Emis 7.045% Jun 20 2036	Corporate Bond	114,003	109,910
	Total Capital Intl Sa 3.461% Jul 12 2049	Corporate Bond	11,489	10,541
	Totalenergies Capital Sa 5.425% Sep 10 2064	Corporate Bond	25,000	23,186
	Vodafone Group Plc 5.125% Jun 19 2059	Corporate Bond	60,138	56,215
	Vodafone Group Plc 5.625% Feb 10 2053	Corporate Bond	5,061	4,752
	Usd Waste Connection 4.200% Jan 15 2033	Corporate Bond	9,693	9,295
	Westpac Banking Corp Var% Nov 15 2035	Corporate Bond	21,515	21,267
	DFA Emerging Markets Core Equity Portfolio Fund	Mutual Fund	620,835	647,609
	Fidelity 500 Index Fund	Mutual Fund	780,602	1,089,779
	John Hancock Disciplined Value Mid Cap Fund	Mutual Fund	632,612	627,487
	American Century Growth Fund	Mutual Fund	844,947	1,062,023
	Wasatch Core Growth Fund	Mutual Fund	558,337	668,694
	MFS Value Fund	Mutual Fund	966,016	942,635
	T Rowe Price Overseas Stock Fund	Mutual Fund	1,574,122	1,603,557
			<u>\$ 33,274,938</u>	<u>\$ 32,576,538</u>

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Single Transactions						
Baird Short-term Bond	Mutual Fund	\$ -0-	\$ 2,840,204	\$ 2,779,762	\$ 2,810,338	\$ 29,865
Fidelity Advisor Total Bond	Mutual Fund	\$ -0-	\$ 7,816,598	\$ 8,251,079	\$ 7,759,897	\$ 56,701
JPMorgan Core Bond Fund	Mutual Fund	\$ -0-	\$ 7,815,058	\$ 8,281,028	\$ 7,725,143	\$ 89,914
Money Market Savings Account	Cash and Cash Equivalents	\$ 23,442,482	\$ -0-	\$23,442,482	\$ 23,442,482	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ 2,882,000	\$ -0-	\$ 2,882,000	\$ 2,882,000	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ -0-	\$ 25,990,738	\$25,990,738	\$ 25,990,738	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security	\$ 1,638,295	\$ -0-	\$ 1,638,295	\$ 1,638,295	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security	\$ 2,453,914	\$ -0-	\$ 2,453,914	\$ 2,453,914	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ 26,000,000	\$ -0-	\$26,000,000	\$ 26,000,000	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ -0-	\$ 23,453,775	\$23,453,775	\$ 23,453,775	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ 26,000,000	\$ -0-	\$26,000,000	\$ 26,000,000	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ -0-	\$ 26,000,000	\$26,000,000	\$ 26,000,000	\$ -0-

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Series Transactions By Issue						
Baird Short-term Bond	Mutual Fund (1 sale)	\$ -0-	\$ 2,840,204	\$ 2,779,762	\$ 2,810,338	\$ 29,865
Fidelity Advisor Total Bond	Mutual Fund (1 sale)	\$ -0-	\$ 7,816,598	\$ 8,251,079	\$ 7,759,897	\$ 56,701
JPMorgan Core Bond Fund	Mutual Fund (1 sale)	\$ -0-	\$ 7,815,058	\$ 8,281,028	\$ 7,725,143	\$ 89,914
U.S. Treasury Strip Zero% Dec 26 2024	Government Security	\$ 935,545	\$ -0-	\$ 935,545	\$ 935,545	\$ -0-
U.S. Treasury Strip Zero% Dec 26 2024	Government Security (1 purchase; 1 sale)	\$ -0-	\$ 935,545	\$ 935,545	\$ 935,545	\$ -0-
U.S. Treasury Strip Zero% Jan 30 2025	Government Security	\$ 1,087,585	\$ -0-	\$ 1,087,585	\$ 1,087,585	\$ -0-
U.S. Treasury Strip Zero% Jan 30 2025	Government Security (1 purchase; 1 sale)	\$ -0-	\$ 1,087,585	\$ 1,087,585	\$ 1,087,585	\$ -0-
U.S. Treasury Strip Zero% Nov 26 2024	Government Security	\$ 973,055	\$ -0-	\$ 973,055	\$ 973,055	\$ -0-
U.S. Treasury Strip Zero% Nov 26 2024	Government Security (1 purchase; 1 sale)	\$ -0-	\$ 973,055	\$ 973,055	\$ 973,055	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security	\$ 1,638,295	\$ -0-	\$ 1,638,295	\$ 1,638,295	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security (1 purchase; 2 sales)	\$ -0-	\$ 46,980	\$ 48,185	\$ 48,185	\$ (1,205)
U.S. Treasury Strip Zero% Nov 15 2032	Government Security	\$ 2,592,335	\$ -0-	\$ 2,592,335	\$ 2,592,335	\$ -0-
U.S. Treasury Strip Zero% Nov 15 2032	Government Security (4 purchases; 2 sales)	\$ -0-	\$ 211,362	\$ 210,554	\$ 210,554	\$ 808
Money Market Savings Account	Cash and Cash Equivalents	\$ 83,588,335	\$ -0-	\$83,588,335	\$ 83,588,335	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents (167 purchases; 134 sales)	\$ -0-	\$ 81,394,783	\$81,394,783	\$ 81,394,783	\$ -0-

See report of independent auditors.

Schedule SB, Line 26 Schedule of Active Participant Data

A. Participant Counts (continued)

D. Active Age Service Chart as of January 1, 2024

Attained Age	Years of Service								Totals
	Under 5	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35+	
Under 25	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	2
35 to 39	0	0	0	8	3	0	0	0	11
40 to 44	0	0	2	24	19	0	0	0	45
45 to 49	0	0	0	9	19	1	3	0	32
50 to 54	0	0	3	8	10	4	15	1	41
55 to 59	0	0	2	6	14	3	17	11	53
60 to 64	0	0	1	3	9	4	10	21	48
65 to 69	0	0	0	3	2	0	0	5	10
70+	0	0	0	1	0	0	0	0	1
Total	0	0	10	62	76	12	45	38	243

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

X. SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS

A. Interest Assumptions for Funding Calculations

1. Segment Rates for Funding Target:
 - a. Segment 1 4.75% per year for first 5 years
 - b. Segment 2 4.96% per year for next 15 years
 - c. Segment 3 5.59% per year after 20 years

2. Effective Rate of Interest: 5.18% per year

3. Segment Rates for Maximum Deductible Contribution:
 - a. Segment 1 4.37% per year for first 5 years
 - b. Segment 2 4.96% per year for next 15 years
 - c. Segment 3 4.95% per year after 20 years

B. Salary Increases None since the plan is frozen

C. Mortality Assumption

1. PPA Funding IRS Section 430 Generational Mortality Table

2. ASC 960 Pri-2012 Blue Collar Amount-Weighted Mortality Table with Adjusted scale MP-2021

D. Retirement Assumption

Age	Probability of Retirement
55	10%
56-61	5%
62	30%
63-64	5%
65	100%

E. Withdrawal Assumption

Age	Probability of Withdrawal
25	19.80%
30	15.60%
35	12.15%
40	9.45%
45	7.80%
50	5.85%
55	3.30%

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

X. SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS (continued)

F. Disability Assumption	None assumed
G. Form of Payment	100% of Active Participants are assumed to elect the life annuity.
H. Expense Assumptions	Prior year actual expenses rounded up to the next \$1,000.
I. Family Composition	100% of participants are assumed to be married. Spouses of male participants are assumed to be three years younger than their spouse. Spouses of female participants are assumed to be three years older than their spouse.
J. Asset Valuation Method	The actuarial asset value is equal to the market value.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

EIN 04-2836423
 Plan Number: 002

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Single Transactions						
Baird Short-term Bond	Mutual Fund	\$ -0-	\$ 2,840,204	\$ 2,779,762	\$ 2,810,338	\$ 29,865
Fidelity Advisor Total Bond	Mutual Fund	\$ -0-	\$ 7,816,598	\$ 8,251,079	\$ 7,759,897	\$ 56,701
JPMorgan Core Bond Fund	Mutual Fund	\$ -0-	\$ 7,815,058	\$ 8,281,028	\$ 7,725,143	\$ 89,914
Money Market Savings Account	Cash and Cash Equivalents	\$ 23,442,482	\$ -0-	\$ 23,442,482	\$ 23,442,482	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ 2,882,000	\$ -0-	\$ 2,882,000	\$ 2,882,000	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ -0-	\$ 25,990,738	\$ 25,990,738	\$ 25,990,738	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security	\$ 1,638,295	\$ -0-	\$ 1,638,295	\$ 1,638,295	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security	\$ 2,453,914	\$ -0-	\$ 2,453,914	\$ 2,453,914	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ 26,000,000	\$ -0-	\$ 26,000,000	\$ 26,000,000	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ -0-	\$ 23,453,775	\$ 23,453,775	\$ 23,453,775	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ 26,000,000	\$ -0-	\$ 26,000,000	\$ 26,000,000	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents	\$ -0-	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000	\$ -0-

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

EIN 04-2836423
 Plan Number: 002

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Series Transactions By Issue						
Baird Short-term Bond	Mutual Fund (1 sale)	\$ -0-	\$ 2,840,204	\$ 2,779,762	\$ 2,810,338	\$ 29,865
Fidelity Advisor Total Bond	Mutual Fund (1 sale)	\$ -0-	\$ 7,816,598	\$ 8,251,079	\$ 7,759,897	\$ 56,701
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U.S. Treasury Strip Zero% Dec 26 2024	Government Security	\$ 935,545	\$ -0-	\$ 935,545	\$ 935,545	\$ -0-
U.S. Treasury Strip Zero% Dec 26 2024	Government Security (1 purchase; 1 sale)	\$ -0-	\$ 935,545	\$ 935,545	\$ 935,545	\$ -0-
U.S. Treasury Strip Zero% Jan 30 2025	Government Security	\$ 1,087,585	\$ -0-	\$ 1,087,585	\$ 1,087,585	\$ -0-
U.S. Treasury Strip Zero% Jan 30 2025	Government Security (1 purchase; 1 sale)	\$ -0-	\$ 1,087,585	\$ 1,087,585	\$ 1,087,585	\$ -0-
U.S. Treasury Strip Zero% Nov 26 2024	Government Security	\$ 973,055	\$ -0-	\$ 973,055	\$ 973,055	\$ -0-
U.S. Treasury Strip Zero% Nov 26 2024	Government Security (1 purchase; 1 sale)	\$ -0-	\$ 973,055	\$ 973,055	\$ 973,055	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security	\$ 1,638,295	\$ -0-	\$ 1,638,295	\$ 1,638,295	\$ -0-
U.S. Treasury Strip Zero% May 15 2032	Government Security (1 purchase; 2 sales)	\$ -0-	\$ 46,980	\$ 48,185	\$ 48,185	\$ (1,205)
U.S. Treasury Strip Zero% Nov 15 2032	Government Security	\$ 2,592,335	\$ -0-	\$ 2,592,335	\$ 2,592,335	\$ -0-
U.S. Treasury Strip Zero% Nov 15 2032	Government Security (4 purchases; 2 sales)	\$ -0-	\$ 211,362	\$ 210,554	\$ 210,554	\$ 808
Money Market Savings Account	Cash and Cash Equivalents	\$ 83,588,335	\$ -0-	\$ 83,588,335	\$ 83,588,335	\$ -0-
Money Market Savings Account	Cash and Cash Equivalents (167 purchases; 134 sales)	\$ -0-	\$ 81,394,783	\$ 81,394,783	\$ 81,394,783	\$ -0-

See report of independent auditors.

**SCHEDULE SB
(Form 5500)**

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

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

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

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

OMB No. 1210-0110

2024

**This Form is Open to Public
Inspection**

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

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

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

A Name of plan DOREL JUVENILE GROUP, INC. PENSION PLAN FOR BARGAINING UNIT EMPLOYEES		B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Dorel Juvenile Group, Inc.		D Employer Identification Number (EIN) 04-2836423	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	33,386,177	
b Actuarial value	2b	33,386,177	
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	419	20,307,393	20,307,393
b For terminated vested participants	215	4,641,090	4,641,090
c For active participants	243	8,427,370	8,427,370
d Total	877	33,375,853	33,375,853
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	5.18%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	366,000	
c Target normal cost	6c	366,000	

Statement by Enrolled Actuary

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

SIGN HERE	<u>DLH</u>	<u>10/09/2025</u>
	Signature of actuary	Date
<u>Daniel L. Homan</u>	Type or print name of actuary	<u>2304949</u>
		Most recent enrollment number
<u>SAGEVIEW CONSULTING GROUP</u>	Firm name	<u>804-690-3985</u>
		Telephone number (including area code)
<u>1040 Schlipt Road</u>	Address of the firm	
<u>Katy TX 77493</u>		

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

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

Schedule SB (Form 5500) 2024
v. 240311

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

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
------------------------	------------------------	------------------------	---

b Applicable month (enter code)..... **21b** 0

22 Weighted average retirement age **22** 62

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 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** 366,000

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	3,626,719	347,599
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** 713,599

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

36 Additional cash requirement (line 34 minus line 35)..... **36** 713,599

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 713,648

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

a Total (excess, if any, of line 37 over line 36) **38a** 49

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. 2019 2020 2021

Dorel Juvenile Group, Inc. Pension Plan for Bargaining Unit Employees
EIN: 04-2836423 Plan: 002

Schedule SB, Line 22

Retirement Age	Assumed Retirement Percentage	Number of Lives	Number Retiring	Age Weighted Number Retiring
55	10%	1000.0000	100.0000	5500.0000
56	5%	900.0000	45.0000	2520.0000
57	5%	855.0000	42.7500	2436.7500
58	5%	812.2500	40.6125	2355.5250
59	5%	771.6375	38.5819	2276.3306
60	5%	733.0556	36.6528	2199.1669
61	5%	696.4028	34.8201	2124.0287
62	30%	661.5827	198.4748	12305.4382
63	5%	463.1079	23.1554	1458.7899
64	5%	439.9525	21.9976	1407.8480
65	100%	417.9549	417.9549	27167.0667
			1000.0000	61750.9439
Average Retirement Age:				61.75

Schedule SB, Part V - Summary of Plan Provisions

IX. SUMMARY OF PLAN PROVISIONS

A. Effective Date

The original effective date of the Plan was January 1, 1953 with the most recent restatement date of January 1, 2019. The Plan was most recently amended effective July 15, 2016.

B. Eligibility

Covered Employee is an employee who is employed on a permanent basis of at least 1000 hours per year, paid on an hourly rate, categorized as non-exempt, is covered by a collective bargaining agreement with the Union and employed at the Columbus, Indiana manufacturing facility.

No Covered Employee shall become a participant after December 31, 2012.

C. Normal Retirement Date

A participant's normal retirement date is the first day of the month coinciding with or next following the attainment of age 65.

D. Normal Retirement Benefit

The monthly pension benefit is determined as follows:

- \$19.50 times years of credited service effective 7/29/2002
- \$20.50 times years of credited service effective 7/28/2003
- \$21.50 times years of credited service effective 7/30/2004
- \$22.00 times years of credited service effective 7/29/2005
- \$22.50 times years of credited service effective 7/28/2006
- \$23.00 times years of credited service effective 7/26/2008
- \$23.50 times years of credited service effective 7/26/2009
- \$24.00 times years of credited service effective 7/26/2010
- \$24.50 times years of credited service effective 7/26/2011

Credited service has been frozen as of December 31, 2012.

E. Early Retirement Date

A participant's early retirement date is the first day of the month following or coinciding with attainment of age 55 and completion of 10 years of service.

F. Early Retirement Benefit

The participant's accrued retirement benefit is reduced by 4.80% for each year that early retirement precedes normal retirement.

Schedule SB, Part V - Summary of Plan Provisions

IX. SUMMARY OF PLAN PROVISIONS (continued)

G. Normal Form of Benefit

Unless an alternate election is made, benefits paid to single participants will be in the form of a life annuity. Benefits paid to married participants will be in the form of a 50% joint & survivor annuity.

H. Vesting

A participant's benefit is 100% vested after 5 years of vesting service. Participants employed on July 26, 2012 shall be 100% vested.

I. Disability

Participants who become disabled while actively employed by the employer and have at least 10 years of service may be eligible for a disability benefit. The amount of this benefit is equal to the employee's accrued benefit without reduction for early retirement.

J. Pre-Retirement Death Benefits

Surviving spouses will receive the benefit required by the Retirement Equity Act which is the spouse's portion of the 50% joint and survivor annuity that would have been payable had the participant terminated employment on their date of death, survived to their earliest possible retirement date and begun receiving benefits as a 50% joint and survivor annuity. This benefit is payable at the earliest date the participant could have retired under the Plan. In the case of an unmarried participant, such participant's beneficiary is entitled to the benefit.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*	Bank Of America Money Market Savings	Cash and Cash Equivalents	\$ 2,751,661	\$ 2,751,661
	U.S. Treasury Bill Zero% Mar 20 2025	Government Securities	1,078,318	1,080,266
	U.S. Treasury Strip Prin Zero% Aug 15 2026	Government Securities	129,987	131,144
	U.S. Treasury Strip Prin Zero% Aug 15 2027	Government Securities	1,027,443	1,027,431
	U.S. Treasury Prin Strip Zero% May 15 2053	Government Securities	1,078,613	913,513
	U.S. Treasury Bond 4.250% Aug 15 2054	Government Securities	23,424	22,830
	U.S. Treasury Strip Zero% May 15 2037	Government Securities	433,430	399,828
	U.S. Treasury Strip Zero% May 15 2032	Government Securities	1,590,110	1,519,711
	U.S. Treasury Strip Zero% Nov 15 2032	Government Securities	2,381,781	2,264,873
	AEP Texas Inc 3.450% Jan 15 2050	Corporate Bond	49,699	47,048
	AEP Texas Inc 3.450% May 15 2051	Corporate Bond	31,727	29,833
	AT&T Inc 4.750% May 15 2046	Corporate Bond	462,232	438,355
	AT&T Inc 3.650% Jun 01 2051	Corporate Bond	63,849	60,029
	AT&T Inc 3.550% Sep 15 2055	Corporate Bond	39,498	36,993
	AT&T Inc 3.800% Dec 01 2057	Corporate Bond	63,454	58,641
	Abbott Laboratories 4.900% Nov 30 2046	Corporate Bond	64,964	60,673
	Abbvie Inc 4.700% May 14 2045	Corporate Bond	76,331	70,588
	Abbvie Inc 4.250% Nov 21 2049	Corporate Bond	168,346	154,478
	Abbvie Inc 5.500% Mar 15 2064	Corporate Bond	37,049	33,416
	Alphabet Inc 2.050% Aug 15 2050	Corporate Bond	9,191	8,311
	Alphabet Inc 2.250% Aug 15 2060	Corporate Bond	9,131	8,125
	Altria Group Inc 4.000% Feb 04 2061	Corporate Bond	15,023	13,959
	Amazon.com Inc 3.875% Aug 22 2037	Corporate Bond	55,612	52,990
	Amazon.com Inc 2.700% Jun 03 2060	Corporate Bond	41,124	37,287
	Amazon.com Inc 3.100% May 12 2051	Corporate Bond	80,599	74,144
	American International Group 4.375% Jun 30 2050	Corporate Bond	22,014	20,660
	American Tower Corp 3.100% Jun 15 2050	Corporate Bond	31,117	28,865
	Amgen Inc 4.950% Oct 01 2041	Corporate Bond	255,105	238,913
	Amgen Inc 3.375% Feb 21 2050	Corporate Bond	101,830	92,252
	Amgen Inc 5.650% Mar 02 2053	Corporate Bond	67,716	62,580
	Anheuser-Busch Co 4.700% Feb 01 2036	Corporate Bond	318,877	303,526
	Anheuser-Busch Co 5.550% Jan 23 2049	Corporate Bond	121,800	113,119
	Anthem Inc 3.125% May 15 2050	Corporate Bond	14,175	12,794
	Elevance Health Inc 5.650% Jun 15 2054	Corporate Bond	35,457	33,537
	Elevance Health Inc 5.850% Nov 01 2064	Corporate Bond	14,956	14,471
	Apache Corp 5.100% Sep 01 2040	Corporate Bond	26,209	26,142
	Apple Inc 2.650% Feb 08 2051	Corporate Bond	34,133	30,847
	Apple Inc 2.850% Aug 05 2061	Corporate Bond	131,409	116,879
	Apple Inc 3.950% Aug 08 2052	Corporate Bond	74,088	67,625
	Bank Of America Corp Var% Apr 22 2042	Corporate Bond	119,400	112,255
	Bank Of America Corp Var% Mar 08 2037	Corporate Bond	136,390	132,870
	Bank Of America Corp Var% Apr 27 2033	Corporate Bond	161,778	156,803
	Bank Of America Corp Var% Jul 22 2033	Corporate Bond	35,533	34,329
	Bank Of America Corp Var% Jan 23 2035	Corporate Bond	20,791	20,022
	Bank Of America Corp Var% Aug 15 2035	Corporate Bond	55,425	53,533
	Bank Of America Corp Var% Oct 25 2035	Corporate Bond	40,000	39,109
	Becton Dickinson And Co 4.685% Dec 15 2044	Corporate Bond	41,522	38,905
	Becton Dickinson And Co 3.794% May 20 2050	Corporate Bond	7,996	7,381
	Berkshire Hathaway Energ 2.850% May 15 2051	Corporate Bond	62,826	58,021
	Berkshire Hathaway Fin 4.400% May 15 2042	Corporate Bond	82,089	77,231
	Berkshire Hathaway Fin 2.500% Jan 15 2051	Corporate Bond	32,801	28,862
	Boeing Co 6.875% Mar 15 2039	Corporate Bond	200,995	194,940
	Boeing Co 5.930% May 01 2060	Corporate Bond	57,494	55,519
	BP Cap Markets America 2.939% Jun 04 2051	Corporate Bond	51,031	46,433

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Brighthouse Financial In 3.850% Dec 22 2051	Corporate Bond	9,891	9,752
	Bristol-myers Squibb Co 3.900% Mar 15 2062	Corporate Bond	27,134	25,037
	Bristol-myers Squibb Co 5.500% Feb 22 2044	Corporate Bond	130,649	123,881
	Bristol-myers Squibb Co 5.650% Feb 22 2064	Corporate Bond	110,279	101,050
	Broadcom Inc 4.150% Nov 15 2030	Corporate Bond	34,009	33,490
	Broadcom Inc 4.300% Nov 15 2032	Corporate Bond	193,256	188,628
	Broadcom Inc 4.800% Oct 15 2034	Corporate Bond	39,917	38,600
	Burlingtn North Santa Fe 3.050% Feb 15 2051	Corporate Bond	21,253	19,696
	Burlingtn North Santa Fe 5.200% Apr 15 2054	Corporate Bond	5,095	4,705
	Burlington North Santa F 6.150% May 01 2037	Corporate Bond	152,461	144,253
	Cigna Corp 3.400% Mar 15 2050	Corporate Bond	72,238	65,724
	Cigna Corp 3.400% Mar 15 2051	Corporate Bond	18,014	16,306
	Cigna Group/the 5.600% Feb 15 2054	Corporate Bond	45,666	42,145
	CSX Corp 4.750% May 30 2042	Corporate Bond	62,031	58,791
	CSX Corp 4.250% Nov 01 2066	Corporate Bond	20,852	18,895
	CVS Health Corp 4.780% Mar 25 2038	Corporate Bond	190,492	177,257
	CVS Health Corp 5.050% Mar 25 2048	Corporate Bond	36,046	32,982
	Campbell Soup Co 5.400% Mar 21 2034	Corporate Bond	10,381	9,950
	Campbell Soup Co 5.250% Oct 13 2054	Corporate Bond	9,926	9,034
	Cardinal Health Inc 4.368% Jun 15 2047	Corporate Bond	8,528	7,980
	Progress Energy Carolina 4.100% May 15 2042	Corporate Bond	73,345	69,798
	Carrier Global Corp 3.577% Apr 05 2050	Corporate Bond	3,885	3,583
	Carrier Global Corp 6.200% Mar 15 2054	Corporate Bond	17,232	15,858
	Caterpillar Inc 3.250% Apr 09 2050	Corporate Bond	34,087	31,086
	Centene Corp 2.500% Mar 01 2031	Corporate Bond	4,259	4,136
	Centerpoint Energy Res 4.400% Jul 01 2032	Corporate Bond	63,159	61,543
	Charter Comm Opt Llc/cap 3.700% Apr 01 2051	Corporate Bond	54,707	53,096
	Charter Comm Opt Llc/cap 5.250% Apr 01 2053	Corporate Bond	78,549	76,676
	Chevron Usa Inc 2.343% Aug 12 2050	Corporate Bond	15,490	14,052
	Chubb Ina Holdings Inc 5.000% Mar 15 2034	Corporate Bond	41,124	39,502
	Cisco Systems Inc 5.500% Jan 15 2040	Corporate Bond	21,406	20,163
	Cisco Systems Inc 5.350% Feb 26 2064	Corporate Bond	36,738	33,550
	Citigroup Inc 4.750% May 18 2046	Corporate Bond	27,470	26,362
	Citigroup Inc Var% Mar 17 2033	Corporate Bond	18,518	17,956
	Citigroup Inc Var% Feb 13 2035	Corporate Bond	46,420	44,780
	Citigroup Inc Var% Jun 11 2035	Corporate Bond	41,286	39,662
	Coca-cola Co 3.000% Mar 05 2051	Corporate Bond	32,595	29,628
	Coca-cola Co 5.400% May 13 2064	Corporate Bond	31,533	28,869
	Comcast Corp 2.450% Aug 15 2052	Corporate Bond	183,604	165,658
	Comcast Corp 2.887% Nov 01 2051	Corporate Bond	29,902	27,065
	Comcast Corp 5.500% May 15 2064	Corporate Bond	81,708	74,610
	Commonwealth Edison Co 3.125% Mar 15 2051	Corporate Bond	80,414	74,487
	Conagra Brands Inc 5.400% Nov 01 2048	Corporate Bond	14,479	13,607
	Conocophillips 6.500% Feb 01 2039	Corporate Bond	34,532	32,791
	Conocophillips Company 3.800% Mar 15 2052	Corporate Bond	19,955	18,250
	Consolidated Edison Co O 3.875% Jun 15 2047	Corporate Bond	52,596	49,502
	Con Edison County of New York Inc 3.700% Nov 15 2055	Corporate Bond	47,899	45,311
	Constellation Brands Inc 4.900% May 01 2033	Corporate Bond	30,068	28,967
	Corebridge Financial Inc 5.750% Jan 15 2034	Corporate Bond	36,694	35,652
	Corning Inc 5.450% Nov 15 2079	Corporate Bond	14,734	13,572
	DTE Electric Co 2.625% Mar 01 2031	Corporate Bond	75,946	74,355
	Deere & Company 3.900% Jun 09 2042	Corporate Bond	26,471	25,057
	Diamondback Energy Inc 5.900% Apr 18 2064	Corporate Bond	55,229	51,630
	Walt Disney Company/the 3.800% May 13 2060	Corporate Bond	47,356	43,550
	Dominion Energy Inc 4.600% Mar 15 2049	Corporate Bond	39,140	37,075

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DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	The Dow Chemical Co 3.600% Nov 15 2050	Corporate Bond	55,489	51,497
	Dowdupont Inc 5.419% Nov 15 2048	Corporate Bond	43,783	39,786
	Duke Energy Corp 5.000% Aug 15 2052	Corporate Bond	51,069	47,998
	Duke Energy Carolinas 4.250% Dec 15 2041	Corporate Bond	53,105	50,851
	Duke Energy Progress Llc 2.500% Aug 15 2050	Corporate Bond	43,191	40,496
	Duke Energy Progress Llc 2.900% Aug 15 2051	Corporate Bond	13,345	12,361
	Eastern Energy Gas 5.650% Oct 15 2054	Corporate Bond	6,995	6,602
	Kinder Morgan Inc 7.750% Jan 15 2032	Corporate Bond	168,671	164,732
	Elevance Health Inc 5.125% Feb 15 2053	Corporate Bond	24,211	22,241
	Enbridge Energy Partners 5.500% Sep 15 2040	Corporate Bond	40,024	38,288
	Energy Transfer Partners 5.150% Mar 15 2045	Corporate Bond	115,542	109,391
	Energy Transfer Lp 5.950% May 15 2054	Corporate Bond	30,615	29,002
	Energy Transfer Partners 6.000% Jun 15 2048	Corporate Bond	20,360	19,318
	Entergy Texas Inc 5.000% Sep 15 2052	Corporate Bond	33,227	31,293
	Entergy Texas Inc 5.550% Sep 15 2054	Corporate Bond	20,411	19,378
	Enterprise Products Oper 5.100% Feb 15 2045	Corporate Bond	68,353	64,481
	Enterprise Products Oper 3.200% Feb 15 2052	Corporate Bond	77,401	71,446
	Eversource Energy 3.450% Jan 15 2050	Corporate Bond	18,557	17,086
	Eversource Energy 3.375% Mar 01 2032	Corporate Bond	13,430	13,129
	Exelon Corp 4.700% Apr 15 2050	Corporate Bond	67,315	63,284
	Exxon Mobil Corporation 3.452% Apr 15 2051	Corporate Bond	69,220	63,089
	Meta Platforms Inc 5.400% Aug 15 2054	Corporate Bond	57,150	53,260
	Meta Platforms Inc 5.550% Aug 15 2064	Corporate Bond	15,669	14,622
	Fedex Corp 4.550% Apr 01 2046	Corporate Bond	96,911	91,627
	Firstenergy Corp 3.400% Mar 01 2050	Corporate Bond	21,382	20,371
	Florida Power & Light Co 3.990% Mar 01 2049	Corporate Bond	84,241	78,159
	Ford Motor Credit Co Llc 7.122% Nov 07 2033	Corporate Bond	32,529	31,310
	Fox Corp 5.576% Jan 25 2049	Corporate Bond	14,639	13,938
	General Elec Cap Corp 6.750% Mar 15 2032	Corporate Bond	67,887	65,734
	General Motors Co 5.950% Apr 01 2049	Corporate Bond	30,489	28,340
	General Motors Finl Co 6.100% Jan 07 2034	Corporate Bond	26,184	25,362
	Georgia Power Co 3.250% Mar 15 2051	Corporate Bond	75,922	70,776
	Gilead Sciences Inc 4.500% Feb 01 2045	Corporate Bond	113,464	107,141
	Goldman Sachs Group Inc Var% Apr 25 2035	Corporate Bond	31,810	30,567
	Goldman Sachs Group Inc Var% Jul 23 2035	Corporate Bond	51,139	49,067
	Goldman Sachs Group Inc Var% Oct 23 2035	Corporate Bond	45,000	43,066
	Goldman Sachs Group Inc Var% Nov 19 2045	Corporate Bond	35,000	33,802
	Goldman Sachs Group Inc Var% Jul 21 2032	Corporate Bond	8,534	8,334
	Hca Inc 3.500% Jul 15 2051	Corporate Bond	60,472	54,975
	Hca Inc 5.950% Sep 15 2054	Corporate Bond	41,464	38,043
	Halliburton Company 4.750% Aug 01 2043	Corporate Bond	18,410	17,424
	Hp Enterprise Co Step% Oct 15 2045	Corporate Bond	37,918	36,324
	Home Depot Inc 4.875% Feb 15 2044	Corporate Bond	83,090	77,753
	Home Depot Inc 3.350% Apr 15 2050	Corporate Bond	22,765	20,915
	Home Depot Inc 4.950% Sep 15 2052	Corporate Bond	34,474	31,865
	Honeywell International 2.700% Aug 15 2029	Corporate Bond	42,008	41,243
	Indiana Michigan Power 5.625% Apr 01 2053	Corporate Bond	26,070	24,359
	Intel Corp 3.100% Feb 15 2060	Corporate Bond	50,986	45,370
	Intel Corp 3.050% Aug 12 2051	Corporate Bond	15,678	14,260
	Intel Corp 5.700% Feb 10 2053	Corporate Bond	19,456	17,688
	Intel Corp 5.600% Feb 21 2054	Corporate Bond	28,843	26,308
	Intercontinentalexchange 1.850% Sep 15 2032	Corporate Bond	57,016	55,380
	IBM Corp 4.250% May 15 2049	Corporate Bond	72,983	68,243
	JPMorgan Chase & Co Var% Jan 23 2049	Corporate Bond	109,564	100,153
	JPMorgan Chase & Co Var% Apr 22 2042	Corporate Bond	133,868	124,824

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DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	JPMorgan Chase & Co Var% Apr 22 2035	Corporate Bond	10,657	10,229
	JPMorgan Chase & Co Var% Oct 22 2035	Corporate Bond	12,000	11,562
	JPMorgan Chase & Co Var% Nov 29 2045	Corporate Bond	45,000	43,927
	Johnson & Johnson 4.500% Dec 05 2043	Corporate Bond	39,399	36,515
	Johnson & Johnson 3.625% Mar 03 2037	Corporate Bond	18,288	17,341
	Kimco Realty Corp 3.700% Oct 01 2049	Corporate Bond	15,456	14,512
	Kinder Morgan Inc 3.250% Aug 01 2050	Corporate Bond	26,796	25,332
	Kraft Heinz Foods Co 4.375% Jun 01 2046	Corporate Bond	69,069	64,772
	Kraft Heinz Foods Co 5.500% Jun 01 2050	Corporate Bond	25,190	23,454
	Kroger Co 4.650% Jan 15 2048	Corporate Bond	44,711	41,798
	Kroger Co 5.650% Sep 15 2064	Corporate Bond	9,936	9,385
	L3harris Tech Inc 5.600% Jul 31 2053	Corporate Bond	20,855	19,360
	L3harris Tech Inc 5.500% Aug 15 2054	Corporate Bond	15,399	14,408
	Lyb Int Finance Iii 3.625% Apr 01 2051	Corporate Bond	98,743	90,647
	Eli Lilly & Co 4.875% Feb 27 2053	Corporate Bond	29,785	27,159
	Eli Lilly & Co 5.200% Aug 14 2064	Corporate Bond	5,153	4,655
	Lockheed Martin Corp 4.500% May 15 2036	Corporate Bond	39,503	37,501
	Lockheed Martin Corp 4.090% Sep 15 2052	Corporate Bond	43,078	39,550
	Lockheed Martin Corp 5.200% Feb 15 2055	Corporate Bond	40,526	37,680
	Loews Corp 4.125% May 15 2043	Corporate Bond	25,953	24,866
	Lowe's Cos Inc 4.250% Apr 01 2052	Corporate Bond	95,661	89,751
	Lowe's Cos Inc 5.750% Jul 01 2053	Corporate Bond	15,624	14,687
	Mplx Lp 5.500% Feb 15 2049	Corporate Bond	82,388	78,044
	Warnermedia Holdings Inc 5.391% Mar 15 2062	Corporate Bond	96,353	91,915
	Mcdonald's Corp 4.875% Dec 09 2045	Corporate Bond	52,438	49,268
	Mcdonald's Corp 4.450% Sep 01 2048	Corporate Bond	53,349	50,025
	Merck & Co Inc 4.000% Mar 07 2049	Corporate Bond	77,091	70,480
	Metlife Inc 4.875% Nov 13 2043	Corporate Bond	67,589	63,553
	Metlife Inc 5.375% Jul 15 2033	Corporate Bond	84,140	80,848
	Microsoft Corp 02.525% Jun 01 2050	Corporate Bond	50,542	46,155
	Microsoft Corp 2.675% Jun 01 2060	Corporate Bond	14,996	14,642
	Microsoft Corp 2.921% Mar 17 2052	Corporate Bond	18,198	16,516
	Microsoft Corp 3.041% Mar 17 2062	Corporate Bond	110,076	99,020
	Midamerican Energy Co 4.250% May 01 2046	Corporate Bond	65,534	61,799
	Mondelez International 1.500% Feb 04 2031	Corporate Bond	45,776	44,840
	Morgan Stanley Var% Apr 19 2035	Corporate Bond	21,250	20,381
	Morgan Stanley Var% Apr 22 2042	Corporate Bond	82,987	77,630
	Netflix Inc 5.400% Aug 15 2054	Corporate Bond	21,165	19,453
	Nike Inc 3.375% Mar 27 2050	Corporate Bond	23,224	21,128
	Nisource Finance Corp 4.375% May 15 2047	Corporate Bond	77,524	73,562
	Norfolk Southern Corp 2.900% Aug 25 2051	Corporate Bond	36,700	33,879
	Norfolk Southern Corp 3.700% Mar 15 2053	Corporate Bond	54,743	50,308
	Norfolk Southern Corp 5.350% Aug 01 2054	Corporate Bond	15,266	14,281
	Northern States Pwr-minn 3.400% Aug 15 2042	Corporate Bond	36,024	34,181
	Northern States Pwr-minn 5.400% Mar 15 2054	Corporate Bond	36,266	33,737
	Northrop Grumman Corp 4.030% Oct 15 2047	Corporate Bond	71,791	66,728
	Northrop Grumman Corp 5.200% Jun 01 2054	Corporate Bond	10,035	9,302
	Nvidia Corp 3.700% Apr 01 2060	Corporate Bond	20,720	18,444
	Occidental Petroleum Cor 6.600% Mar 15 2046	Corporate Bond	43,395	40,383
	Occidental Petroleum Cor 6.050% Oct 01 2054	Corporate Bond	36,137	33,208
	Cb Oneok Inc 3.950% Mar 01 2050	Corporate Bond	19,168	18,027
	Oracle Corp 3.600% Apr 01 2040	Corporate Bond	85,109	82,094
	Oracle Corp 3.600% Apr 01 2050	Corporate Bond	129,451	122,607
	Oracle Corp 3.850% Apr 01 2060	Corporate Bond	3,657	3,430
	Oracle Corp 6.900% Nov 09 2052	Corporate Bond	35,468	33,592

See report of independent auditors.

DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Oracle Corp 5.500% Sep 27 2064	Corporate Bond	44,827	41,171
	Pacific Gas And Elec Com 4.950% Jul 01 2050	Corporate Bond	119,060	117,152
	Pacific Gas & Electric 6.950% Mar 15 2034	Corporate Bond	106,591	104,046
	Pacific Gas & Electric 5.900% Oct 01 2054	Corporate Bond	34,832	34,520
	Pacificorp 5.800% Jan 15 2055	Corporate Bond	30,926	29,153
	Pepsico Inc 2.750% Oct 21 2051	Corporate Bond	71,562	65,476
	Pepsico Inc 4.200% Jul 18 2052	Corporate Bond	8,906	8,141
	Philip Morris Intl Inc 4.250% Nov 10 2044	Corporate Bond	34,745	32,744
	Piedmont Natural Gas Co 3.350% Jun 01 2050	Corporate Bond	50,284	46,194
	Plains All Amer Pipeline 4.700% Jun 15 2044	Corporate Bond	43,372	41,266
	Potomac Electric Power 5.500% Mar 15 2054	Corporate Bond	20,710	19,375
	Principal Financial Grp 2.125% Jun 15 2030	Corporate Bond	30,397	30,165
	Procter & Gamble Co/the 1.200% Oct 29 2030	Corporate Bond	38,008	37,147
	Procter & Gamble Co/the 4.550% Oct 24 2034	Corporate Bond	30,000	29,347
	Prudential Financial Inc 3.700% Mar 13 2051	Corporate Bond	35,020	32,563
	Public Service Colorado 2.700% Jan 15 2051	Corporate Bond	41,141	38,434
	Pub Svc Elec & Gas 3.650% Sep 01 2042	Corporate Bond	12,425	11,685
	Qualcomm Inc 4.800% May 20 2045	Corporate Bond	38,895	36,146
	Raytheon Tech Corp 3.030% Mar 15 2052	Corporate Bond	68,440	63,252
	Rtx Corp 6.400% Mar 15 2054	Corporate Bond	87,271	81,568
	San Diego G & E 5.350% Apr 01 2053	Corporate Bond	20,259	18,819
	Sempra Energy 4.000% Feb 01 2048	Corporate Bond	80,314	75,608
	Shell Finance Us Inc 4.000% May 10 2046	Corporate Bond	83,629	78,236
	Southern Cal Edison 4.650% Oct 01 2043	Corporate Bond	36,673	34,661
	Southern Cal Edison 5.700% Mar 01 2053	Corporate Bond	25,830	24,315
	Southern Calif Gas Co 5.875% Dec 01 2053	Corporate Bond	32,052	29,837
	Southern Cal Edison 5.750% Apr 15 2054	Corporate Bond	47,568	44,126
	Southern Co 4.400% Jul 01 2046	Corporate Bond	44,160	41,355
	Starbucks Corp 3.500% Nov 15 2050	Corporate Bond	26,239	24,179
	T-Mobile Usa Inc 4.500% Apr 15 2050	Corporate Bond	74,912	69,694
	T-Mobile Usa Inc 3.400% Oct 15 2052	Corporate Bond	3,627	3,335
	T-Mobile Usa Inc 5.650% Jan 15 2053	Corporate Bond	104,286	96,762
	Tampa Electric Co 4.450% Jun 15 2049	Corporate Bond	13,307	12,354
	Target Corp 2.650% Sep 15 2030	Corporate Bond	55,162	53,482
	Target Corp 4.800% Jan 15 2053	Corporate Bond	19,462	17,850
	Texas Instruments Inc 2.700% Sep 15 2051	Corporate Bond	10,142	9,107
	Williams Companies Inc 3.500% Oct 15 2051	Corporate Bond	32,790	30,659
	Time Warner Cable Inc 6.550% May 01 2037	Corporate Bond	98,903	96,688
	Tyson Foods Inc 4.550% Jun 02 2047	Corporate Bond	34,550	32,826
	Union Pacific Corp 4.500% Sep 10 2048	Corporate Bond	87,113	80,318
	Union Pacific Corp 3.839% Mar 20 2060	Corporate Bond	51,100	46,454
	United Parcel Service 4.875% Nov 15 2040	Corporate Bond	54,142	51,232
	United Parcel Service 3.750% Nov 15 2047	Corporate Bond	20,312	18,919
	US Bancorp Var% Nov 03 2036	Corporate Bond	12,417	12,149
	US Bancorp Var% Jan 23 2035	Corporate Bond	15,670	15,127
	Unitedhealth Group Inc 2.900% May 15 2050	Corporate Bond	173,110	154,988
	Unitedhealth Group Inc 4.750% May 15 2052	Corporate Bond	56,440	51,408
	Unitedhealth Group Inc 5.050% Apr 15 2053	Corporate Bond	83,741	76,543
	Unitedhealth Group Inc 5.200% Apr 15 2063	Corporate Bond	34,704	31,483
	Unitedhealth Group Inc 5.750% Jul 15 2064	Corporate Bond	74,928	68,016
	Valero Energy Corp 4.000% Jun 01 2052	Corporate Bond	19,341	17,821
	Verizon Communications 3.550% Mar 22 2051	Corporate Bond	91,421	84,798
	Verizon Communications 3.700% Mar 22 2061	Corporate Bond	134,506	122,053
	Verizon Communications 2.850% Sep 03 2041	Corporate Bond	62,471	58,773
	Virginia Elec & Power Co 2.950% Nov 15 2051	Corporate Bond	30,042	28,018

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DOREL JUVENILE GROUP, INC.
PENSION PLAN FOR BARGAINING UNIT EMPLOYEES

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
DECEMBER 31, 2024

EIN 04-2836423
Plan Number: 002

(a)	(b) Identity Of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Visa Inc 4.300% Dec 14 2045	Corporate Bond	27,552	25,677
	Voya Financial Inc 4.800% Jun 15 2046	Corporate Bond	9,012	8,518
	Wec Energy Group Inc 1.800% Oct 15 2030	Corporate Bond	17,866	17,552
	Walmart Inc 2.650% Sep 22 2051	Corporate Bond	33,883	30,918
	Walmart Inc 4.500% Apr 15 2053	Corporate Bond	33,336	30,453
	Waste Management Inc 5.350% Oct 15 2054	Corporate Bond	9,996	9,606
	Wells Fargo & Company 4.400% Jun 14 2046	Corporate Bond	60,156	56,208
	Wells Fargo & Company Var% Apr 04 2051	Corporate Bond	4,838	4,438
	Wells Fargo & Company Var% Mar 02 2033	Corporate Bond	166,893	162,180
	Wells Fargo & Company Var% Jan 23 2035	Corporate Bond	56,901	54,766
	Wells Fargo & Company Var% Dec 03 2035	Corporate Bond	40,000	38,919
	Western Gas Partners Lp 5.500% Aug 15 2048	Corporate Bond	27,574	26,081
	Western Midstream Operat 5.450% Nov 15 2034	Corporate Bond	9,983	9,659
	Williams Partners Lp 4.850% Mar 01 2048	Corporate Bond	40,829	38,327
	Wisconsin Power & Light 3.950% Sep 01 2032	Corporate Bond	18,998	18,475
	Wyeth Inc 5.950% Apr 01 2037	Corporate Bond	313,640	297,526
	Astrazeneca Plc 4.000% Sep 18 2042	Corporate Bond	79,664	74,445
	Usd Bhp Finance Usa 5.000% Sep 30 2043	Corporate Bond	79,238	74,742
	Bank Of America Corp Var% Feb 04 2033	Corporate Bond	96,961	94,549
	Barclays Plc Var% Mar 10 2032	Corporate Bond	86,635	84,745
	Barclays Plc Var% Nov 24 2032	Corporate Bond	160,785	156,221
	Canadian Natl Railway 06.375% Nov 15 2037	Corporate Bond	11,544	10,896
	Usd Canadian Natl Rr 3.650% Feb 03 2048	Corporate Bond	8,185	7,517
	Canadian Natl Resources 6.500% Feb 15 2037	Corporate Bond	54,256	51,933
	Usd Canadian Pacific 3.100% Dec 02 2051	Corporate Bond	59,867	55,230
	Usd Cenovus Energy 5.400% Jun 15 2047	Corporate Bond	38,639	35,596
	Usd Cenovus Energy 3.750% Feb 15 2052	Corporate Bond	11,052	10,328
	Diageo Capital Plc 2.375% Oct 24 2029	Corporate Bond	141,058	138,896
	Usd Enbridge Inc 6.700% Nov 15 2053	Corporate Bond	5,764	5,425
	Goldman Sachs Group Inc Var% Apr 22 2032	Corporate Bond	157,079	153,383
	Hsbc Holdings Plc Var% Mar 04 2035	Corporate Bond	78,465	75,520
	Hsbc Holdings Plc Var% Nov 18 2035	Corporate Bond	64,966	63,455
	Lloyds Banking Group Plc Var% Mar 18 2028	Corporate Bond	166,107	165,436
	Nxp Bv/nxp Fdg/nxp Usa 5.000% Jan 15 2033	Corporate Bond	20,100	19,463
	Pfizer Investment Enter 5.300% May 19 2053	Corporate Bond	25,301	23,408
	Usd Rio Tinto Financ 4.125% Aug 21 2042	Corporate Bond	22,154	20,916
	Rio Tinto Fin Usa Ltd 2.750% Nov 02 2051	Corporate Bond	19,899	18,296
	Usd Rogers Communic 5.000% Mar 15 2044	Corporate Bond	37,479	35,424
	Royal Bank Of Canada 5.150% Feb 01 2034	Corporate Bond	10,316	9,875
	Usd Telefonica Emis 7.045% Jun 20 2036	Corporate Bond	114,003	109,910
	Total Capital Intl Sa 3.461% Jul 12 2049	Corporate Bond	11,489	10,541
	Totalenergies Capital Sa 5.425% Sep 10 2064	Corporate Bond	25,000	23,186
	Vodafone Group Plc 5.125% Jun 19 2059	Corporate Bond	60,138	56,215
	Vodafone Group Plc 5.625% Feb 10 2053	Corporate Bond	5,061	4,752
	Usd Waste Connection 4.200% Jan 15 2033	Corporate Bond	9,693	9,295
	Westpac Banking Corp Var% Nov 15 2035	Corporate Bond	21,515	21,267
	DFA Emerging Markets Core Equity Portfolio Fund	Mutual Fund	620,835	647,609
	Fidelity 500 Index Fund	Mutual Fund	780,602	1,089,779
	John Hancock Disciplined Value Mid Cap Fund	Mutual Fund	632,612	627,487
	American Century Growth Fund	Mutual Fund	844,947	1,062,023
	Wasatch Core Growth Fund	Mutual Fund	558,337	668,694
	MFS Value Fund	Mutual Fund	966,016	942,635
	T Rowe Price Overseas Stock Fund	Mutual Fund	1,574,122	1,603,557
			<u>\$ 33,274,938</u>	<u>\$ 32,576,538</u>

See report of independent auditors.

Dorel Juvenile Group, Inc. Pension Plan for Bargaining Unit Employees
EIN: 04-2836423 Plan: 002

Schedule SB, Line 32 - Schedule of Amortization Bases

<u>Date Established</u>	<u>Type</u>	<u>Years Remaining</u>	<u>Outstanding Balance</u>	<u>Amortization Payment</u>
1/1/2024	Shortfall	15	0	0
1/1/2023	Shortfall	14	3,626,719	347,599