

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, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1961
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code.
2b Employer Identification Number (EIN): 35-0290540
2c Plan Sponsor's telephone number: 248-846-8144
2d Business code (see instructions): 332900

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	112
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)	112
	6a(2)	0
	6b	
	6c	
	6d	0
	6e	
	6f	0
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input type="checkbox"/> Trust	(3) <input 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 checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</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 A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

A Name of plan ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ELKHART BRASS MANUFACTURING CO., INC.		D Employer Identification Number (EIN) 35-0290540	

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

1 Coverage Information:

(a) Name of insurance carrier
METROPOLITAN LIFE INS. COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	GAC489A		01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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	(c) Amount	(d) Purpose	

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

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

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

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

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

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

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

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

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

b Balance at the end of the previous year	7b	50261
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	8048
	7c(4)	6450550
	7c(5)	
(6) Total additions	7c(6)	6458598
d Total of balance and additions (add lines 7b and 7c(6))	7d	6508859
e Deductions:		
	7e(1)	6504292
	7e(2)	4503
	7e(3)	
	7e(4)	
(5) Total deductions	7e(5)	6508795
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	64

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

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

A Name of plan <u>ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ELKHART BRASS MANUFACTURING CO., INC.</u>	D Employer Identification Number (EIN) <u>35-0290540</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>12080926</u>	
b Actuarial value	2b	<u>12080926</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>72</u>	<u>7443299</u>	<u>7443299</u>
b For terminated vested participants	<u>22</u>	<u>1801607</u>	<u>1801607</u>
c For active participants	<u>18</u>	<u>1216152</u>	<u>1216152</u>
d Total	<u>112</u>	<u>10461058</u>	<u>10461058</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>5.08 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>0</u>	
c Target normal cost	6c		

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>02/14/2025</u> Date
<u>DAREN L. ANDERSON</u> Type or print name of actuary	<u>23-06530</u> Most recent enrollment number
<u>MERCER</u> Firm name	<u>612-642-8896</u> Telephone number (including area code)
<u>333 S. 7TH STREET, SUITE 1400</u> <u>MINNEAPOLIS, MN 55402-2427</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of <u>7.48</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	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>5.15</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	115.48 %
15	Adjusted funding target attainment percentage	15	115.48 %
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	113.92 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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 0
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
(4) 4th		

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
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b Applicable month (enter code) **21b** 65

22 Weighted average retirement age **22** 65

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

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

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

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

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement	0	0
36 Additional cash requirement (line 34 minus line 35)	36	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	

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

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

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	

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

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 ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ELKHART BRASS MANUFACTURING CO., INC.	D Employer Identification Number (EIN) 35-0290540	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

BOSTON WEALTH MANAGEMENT

286 BOSTON POST ROAD
WAYLAND, MA 01778

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	N/A	38326	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)

METROPOLITAN LIFE INSURANCE COMPANY

13-5581829

(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 50	N/A	5660	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ELKHART BRASS MANUFACTURING CO., INC.	D Employer Identification Number (EIN) 35-0290540

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
a Total noninterest-bearing cash	1a	137673	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	36173	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	749985	
(2) U.S. Government securities	1c(2)	8192230	1995522
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	313786	
(B) All other	1c(3)(B)	173930	
(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)	2426834	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	50261	64
(15) Other.....	1c(15)	28121	

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	12108993	1995586
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		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	12108993	1995586

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)	295025	
(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)		295025
(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)	100006	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		100006
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		59471
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		454502

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10523713	
(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)		10523713
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	44196	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		44196
j Total expenses. Add all expense amounts in column (b) and enter total	2j		10567909

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-10113407
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: **MRPR CPAS AND ADVISORS**

(2) EIN: **38-2141969**

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.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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 0.

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 551149.

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>ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ELKHART BRASS MANUFACTURING CO., INC.</u>	D Employer Identification Number (EIN) <u>35-0290540</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 13-5581829

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	57
--	---	----

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 _____.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES**

DECEMBER 31, 2024 AND 2023

AND

INDEPENDENT AUDITORS' REPORT

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

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INDEPENDENT AUDITORS' REPORT

The Plan Administrator
Elkhart Brass Manufacturing Co., Inc Retirement Plan
Elkhart, Indiana

Opinion on the 2024 Financial Statements

We have audited the accompanying financial statements of Elkhart Brass Manufacturing Co., Inc Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits and of accumulated plan benefits as of December 31, 2024 (in liquidation), and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the year ended December 31, 2024 (in liquidation), and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits and accumulated plan benefits of Elkhart Brass Manufacturing Co., Inc Retirement Plan as of December 31, 2024 (in liquidation), and the changes in its net assets available for benefits and changes in accumulated plan benefits for the year ended December 31, 2024 (in liquidation), in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Elkhart Brass Manufacturing Co., Inc Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Plan Termination and Liquidation Basis of Accounting

As described in Note 8, to the financial statements, the governing body of Elkhart Brass Manufacturing Co., Inc Retirement Plan approved a plan of liquidation on June 16, 2024, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the normal GAAP basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the 2024 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 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 2024 Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Elkhart Brass Manufacturing Co., Inc Retirement 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.

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 Matters

2024 Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of December 31, 2023 are presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Auditor's Report on the 2023 Financial Statements

The financial statements of Elkhart Brass Manufacturing Co., Inc Retirement Plan as of December 31, 2023, were audited by predecessor auditors. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 14, 2024 indicated that in their opinion (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedules, other than the information in the 2023 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2023 supplemental 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).

MRPR Group, PC

Southfield, Michigan
September 30, 2025

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

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

	2024	2023
	(In Liquidation)	(Ongoing)
	<u> </u>	<u> </u>
ASSETS:		
Investments at fair value:		
Money market funds	\$ 1,995,522	\$ -
Guaranteed insurance account	64	50,261
Mutual funds	-	2,378,179
Certificates of deposits	-	749,985
U.S. government securities	-	7,837,400
Pooled separate accounts	-	926,243
	<u> </u>	<u> </u>
Total investments	1,995,586	11,942,068
Interest receivable	-	29,252
Cash - non interest bearing	-	137,673
	<u> </u>	<u> </u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u><u>1,995,586</u></u>	\$ <u><u>12,108,993</u></u>

See notes to financial statements

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
FRO THE YEAR ENDED DECEMBER 31, 2024 (IN LIQUIDATION)

ADDITIONS:

Investment income:

Net appreciation in investments

\$ 59,471

Interest and dividend income

395,031

Net investment income

454,502

DEDUCTIONS:

Benefits paid to participants or beneficiaries

10,523,713

Administrative expenses

44,196

Total deductions

10,567,909

NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS

(10,113,407)

NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR

12,108,993

NET ASSET AVAILABLE FOR BENEFITS, END OF YEAR

\$ 1,995,586

See notes to financial statements.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u> <u>(In Liquidation)</u>	<u>2023</u> <u>(Ongoing)</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ -	\$ 7,552,273
Other participants	<u>-</u>	<u>3,207,876</u>
Total actuarial present value of accumulated plan benefits	<u>\$ -</u>	<u>\$ 10,760,149</u>

See notes to financial statements

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

**STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2024 (IN LIQUIDATION)**

Actuarial present value of plan benefits, beginning of year	\$ 10,790,149
Decrease during the year attributable to:	
Decrease for interest due to the increase in the discount period	(266,436)
Benefits paid	<u>(10,523,713)</u>
Net decrease	<u>(10,790,149)</u>
Actuarial present value of accumulated plan benefits, end of year	<u><u>\$ -</u></u>

See notes to financial statements

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE 1 - Description of Plan

The following brief description of the Elkhart Brass Manufacturing Company Inc., Retirement Plan, ("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.

The Plan terminated effective June 16, 2024. Accordingly, the descriptions below are provisions of the Plan prior to termination. See Note 8 for additional information.

General - The Plan is a defined-benefit single employer plan covering all nonunion employees of Elkhart Brass Manufacturing Company, Inc. (the Company) hired before September 30, 2006, or members of the GMP (Glass, Molders, Pottery, Plastics) and Allied Workers International Union (AFL-CIO, CLC) Local 262 (Union) who were hired before June 30, 2008, who have attained the age of 21. Participation begins the first day of the month following the first day of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits - All plan participants are entitled to monthly pension benefits beginning at normal retirement age (65). For nonunion employees, the normal retirement benefit of a monthly life income is equal to the sum of each year's accumulated credit. Each year's credit, for services less than or equal to 35 years, is equal to one-twelfth of the sum of: (a) 1.95% of earnings (as defined by the Plan Agreement) up to \$15,300 plus (b) 2.45% of earnings over \$15,300. For each year of service in excess of 35, the annual credit is equal to 2.45% of earnings. For union participants, a monthly life income amount is equal to the accrued benefit as of April 1, 1990, plus yearly credits from \$23 to \$33 based on the date of initial employment and years of service. Employees become fully vested either upon completion of five years of service or upon reaching normal retirement age.

The Plan also permits early retirement as early as age 55 for employees with at least five years of service, with pension benefits reduced for each month that benefits commence prior to the first of the month following attainment of age 65. Also, terminated employees with at least five years of service are entitled to a deferred vested benefit. Employees terminating employment prior to rendering five years of service forfeit the right to receive accumulated plan benefits. All benefits are provided in the form of an annuity, payable monthly.

The Plan provides for monthly benefit payments to a surviving spouse upon the death of an employee eligible for a vested benefit, regardless of the deceased employee's employment status. The monthly benefit to be received by the surviving spouse is equal to 50% of the monthly benefit the deceased employee would have received, assuming the employee retired the day before death. The monthly benefit payments commence the day the deceased employee would have been entitled to receive them and shall continue for the remaining life of the surviving spouse.

The Plan contains no provision for the early payment of monthly benefits in the event an employee becomes disabled prior to retirement.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE 1 - Description of Plan - (Continued)

Effective September 30, 2006, pension benefits for nonunion employees were frozen at amounts earned as of that date. Effective June 30, 2008, pension benefits for union employees were frozen at amounts earned as of that date. These amendments were considered by the independent actuary in the calculation of accumulated plan benefits.

Contributions - Contributions to the Plan are made at the discretion of the Company, except that such contributions cannot be less than the minimum required contribution, determined in accordance with the applicable section of the Internal Revenue Code (IRC) and any other applicable, Federal statutes regarding satisfaction of actuarially determined minimum funding standards. There were no minimum funding requirement for 2024 and 2023 as the Plan was overfunded. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

Death Benefits - If an active or terminated employee who has a vested interest in the Plan dies prior to his or her normal retirement age, a death benefit equal to 50 percent of the benefit that would have been paid had the employee retired on the date of death or the benefit that the participant was receiving or will receive at retirement age will be paid to the participant's spouse for the rest of their life. No death benefit is payable for unmarried participants.

Administration - Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Company.

NOTE 2 - Summary of Significant Accounting Policies

Basis of accounting - As discussed in Note 8 to the financial statements, during the year ended December 31, 2024, the plan sponsor submitted application for purposes of terminating the Plan effective June 16, 2024. As a result, the Plan changed its basis of accounting for periods subsequent to December 31, 2023 from the going concern basis to the liquidation basis. Under liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process, and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE 2 - Summary of Significant Accounting Policies - (Continued)

Investment valuation and income recognition - Investments are carried 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.

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

Payment of benefits - Benefit payments to participants or beneficiaries are recorded upon distribution.

Reclassifications - Certain reclassifications were made to the 2023 financial statements to confirm to the 2024 presentation.

Administrative expenses - The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Subsequent events - The Plan has evaluated subsequent events through September 30, 2025, the date the financial statements were available to be issued.

NOTE 3 - Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or vested terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries.

The actuarial present value of accumulated plan benefits was determined by the Plan's actuaries, Mercer, relying on information provided by the Company. The actuarial present value of accumulated plan benefits is the amount that results from applying actuarial assumptions to adjust accumulated plan benefits as defined by the Plan document to reflect the time value of money and the probability of payment (by means of decrements such as for death, withdrawal, or retirement) between the valuation date and expected date of payment. The computation of the actuarial present value of accrued plan benefits was made as of January 1, 2024.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

**NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 - Actuarial Present Value of Accumulated Plan Benefits - (Continued)

The following significant actuarial assumptions were used to determine the actuarial present value of accumulated Plan benefits for January 1, 2024:

Actuarial cost method	Projected Unit Credit Actuarial Cost Method
Rate of return	4.58% per annum as of January 1, 2024. This resulted in a decrease in the actuarial present value of accumulated Plan benefits.
Mortality	Pri-2012 Total Dataset Employee/Retiree Amount-Weighted Mortality with Scale MP-2021 for males and females
Normal retirement	Age 65 or the 5 th year of Plan participation, if later.

NOTE 4 - Funding Policy

The Company's funding policy is to make the minimum amount required by Sections 412 and 430 of the IRC plus any additional amounts deemed appropriate by the Company management. The Plan is subject to the minimum funding requirements of ERISA and the minimum/maximum funding requirements of the IRC. No contributions were required for 2024 or 2023 due to its carryover/prefunded balance.

NOTE 5 - 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.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE 5 - Fair Value Measurements - (Continued)

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

Money market - The fair value of money market accounts is based on its outstanding balance on the last business day of each period presented.

Guaranteed investment account - A guaranteed general account is valued at the net asset value of units of the insurance company. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchase and sales) may occur daily.

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

Certificates of deposit (CD) and U.S. government obligations - The Plan invests in CDs traded in the financial markets. Those CDs and U.S. government obligations are valued using pricing models based on credit quality, time to maturity, stated interest rates, and market-rate assumptions.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

**NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 5 - Fair Value Measurements - (Continued)

Pooled separate accounts - Valued at fair value based on the net asset value (NAV) of similar shares held by the plan at year end. They are similar to mutual funds but are only available to group annuity contract holders.

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

	<u>Assets at Fair Value as of December 31, 2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments measured at fair value				
Money market funds	\$ 1,995,522	\$ -	\$ -	\$ 1,995,522
Guaranteed investment account	<u>-</u>	<u>64</u>	<u>-</u>	<u>64</u>
Total investments at fair value	\$ <u>1,995,522</u>	\$ <u>64</u>	\$ <u>-</u>	\$ <u>1,995,586</u>
	<u>Assets at Fair Value as of December 31, 2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments measured at fair value				
Mutual funds	\$ 2,378,179	\$ -	\$ -	\$ 2,378,179
Certificates of deposits	-	749,985	-	749,985
U.S. government securities	-	7,837,400	-	7,837,400
Pooled separate accounts	-	926,243	-	926,243
Guaranteed investment account	<u>-</u>	<u>-</u>	<u>50,261</u>	<u>50,261</u>
Total investments at fair value	\$ <u>2,378,179</u>	\$ <u>9,513,628</u>	\$ <u>50,261</u>	\$ <u>11,942,068</u>

Change in fair value levels - To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. On January 1, 2024, \$50,261 was transferred out of level 3 and into level 2 based on the guaranteed investment account having an observable input. This change has not affected the fair value measurement of the guaranteed investment account.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

**NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 6 - Certification of Metropolitan Life Insurance Company

Certain information in the accompanying financial statements and ERISA-required supplemental schedules related to investments held as of December 31, 2024 and 2023, and net appreciation in fair value of investment and interest and dividends of the investments for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Metropolitan Life Insurance Company, a qualified institution. The following is a summary of amounts certified by Metropolitan Life Insurance Company:

	<u>2024</u>	<u>2023</u>
Guaranteed investment account	\$ 64	\$ 50,261
Pooled separate accounts	-	926,243
Total	<u>\$ 64</u>	<u>\$ 976,504</u>

NOTE 7 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the IRC. Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 8 - Plan Termination - Liquidation Basis

On June 6, 2024, the Company adopted a resolution to terminate the Plan effective June 16, 2024, subject to regulatory approval. Coinciding with the Plan termination, the Company provided each participant with an offer to receive their Plan benefits as a single lump sum payment during 2024 or purchase of a single-premium group annuity contract. During 2025, the remaining monies in the plan will be distributed out to the Company or rolled into a qualified retirement plan.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

**NOTES TO LIQUIDATION BASIS FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 9 - Party-in-Interest Transactions

Certain Plan investments are managed by MetLife and Osaic, the Plan's custodian. Transactions involving these investments are considered party-in-interest transactions. Fees paid by the Plan were for investment management services and other services.

These fees are considered indirect fees and are automatically deducted from the Plan's investment account. The Plan paid certain expenses related to the Plan's operations to various service providers and the Company paid certain expenses related to Plan operations.

NOTE 10 - Risk and Uncertainties

Contributions to the Plan and the accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee 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. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the financial statements.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

SCHEDULE H, LINE 4i -
 SCHEDULE OF ASSETS (HELD AT END OF YEAR) - LIQUIDATION BASIS
 DECEMBER 31, 2024
EIN: 35-0290540 PLAN #: 001

(a)	(b) Identity of Issuer Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Metropolitan Life Insurance Company Federated Hermes, Inc.	MetLife GIC Fund Federated Hermes Govt Reserve	\$ 64 1,995,522	\$ 64 1,995,522
	Total Investments		<u>\$ 1,995,586</u>	<u>\$ 1,995,586</u>

* A party in interest.

ELKHART BRASS MANUFACTURING COMPANY INC., RETIREMENT PLAN

SCHEDULE H, LINE 4j -
SCHEDULE OF REPORTABLE TRANSACTIONS - IN LIQUIDATION
FOR THE YEAR ENDED DECEMBER 31, 2024
EIN: 35-0290540 PLAN #: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) - a single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
US Treasury	United STS Treasury NTS	\$ -	\$ 1,000,000	\$ 975,586	\$ 975,586	\$ 24,414
US Treasury	United STS Treasury NTS	-	858,000	844,099	844,099	13,901
US Treasury	United STS Treasury NTS	-	1,000,000	985,965	1,000,000	14,035
US Treasury	United STS Treasury NTS	785,396	-	785,396	785,396	-
US Treasury	United STS Treasury NTS	980,314	-	980,314	980,314	-
US Treasury	United STS Treasury NTS	1,000,046	-	1,000,046	1,000,046	-
US Treasury	United STS Treasury NTS	947,373	-	947,373	947,373	-
US Treasury	United States Treasury Bills	-	4,976,914	4,976,914	-	-
US Treasury	United STS Treasury NTS	1,508,091	-	1,508,091	1,508,091	-
US Treasury	United STS Treasury NTS	1,503,383	-	1,503,383	1,503,383	-
US Treasury	United STS Treasury NTS	1,902,431	-	1,902,431	1,902,431	-
Vanguard	Vanguard Lage Cap Index Fund Admiral	-	1,022,198	808,416	808,416	213,782
US Treasury	United STS Treasury NTS	2,486,648	-	2,486,648	2,486,648	-
US Treasury	US Treasury	-	952,216	946,652	946,652	5,564
US Treasury	United STS Treasury NTS	-	977,070	976,158	976,158	912
US Treasury	United STS Treasury NTS	-	990,762	995,402	995,402	(4,640)
US Treasury	United STS Treasury NTS	-	1,893,709	1,893,552	1,893,552	157
US Treasury	United STS Treasury NTS	-	2,277,848	2,276,591	2,276,591	1,257
US Treasury	United States Treasury Bills	982,904	-	982,904	982,904	-
US Treasury	United States Treasury Bills	6,217,754	-	6,217,754	6,217,754	-
US Treasury	United STS Treasury NTS	-	1,482,375	1,488,532	1,488,532	(6,158)
US Treasury	United States Treasury Bills	-	6,217,754	6,217,754	6,217,754	-
US Treasury	United States Treasury Bills	-	982,904	982,904	982,904	-
US Treasury	United STS Treasury NTS	-	2,500,000	2,476,372	2,476,372	23,628
US Treasury	United States Treasury Bills	1,985,730	-	1,985,730	1,985,730	-
US Treasury	United States Treasury Bills	-	1,986,080	1,985,730	1,986,080	350

Category (iii) - a series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:

US Treasury	United STS Treasury NTS					
	Purchases - 8	11,113,681	-	11,113,681	11,113,681	-
	Sales - 10	-	13,931,979	13,858,908	13,931,979	73,071
US Treasury	United States Treasury Bills					
	Purchases - 3	9,186,388	-	9,186,388	9,186,388	-
	Sales - 4	-	14,163,651	14,163,301	14,163,651	350
Vanguard	Vanguard Lage Cap Index Fund Admiral					
	Purchases - 0	-	-	-	-	-
	Sales - 1	-	1,022,198	808,416	1,022,198	213,782

There were no Category (ii) or (iv) reportable transactions during the year.

Schedule SB, Part V — Summary of Plan Provisions

Summary of major plan provisions

Effective Date	January 1, 1961, restated effective January 1, 2017.
Plan Year Ends	December 31.
Plan Freeze	Participation and benefits are frozen as of September 30, 2006 for all Non-union employees and as of June 30, 2008 for all Union employees.
• Earnings	W-2 earnings plus amounts deferred pursuant to Code Sections 401(k) or 125.
• Normal Retirement Age	Age 65.
• Normal Retirement Date	First day of the month coincident with or next following the participant's 65th birthday.

Normal Retirement Benefits	
• Eligibility	Age 65.
• Amount and Form	For Non-union participants, a monthly life income equal to the accrued benefit as of December 31, 1988 plus the sum of each year's accumulated credit. Effective January 1, 1989, each year's credit is equal to 1/12th of the sum of (a) 1.95% of earnings up to \$15,300 plus (b) 2.45% of earnings in excess of \$15,300. For each year of service in excess of 35, the annual credit is equal to 2.45% of earnings.

For Union participants, a monthly life income equal to the accrued benefit as of January 1, 1976 plus yearly credits as follows:

Per Month	From April 1	To March 31
\$9	(for service from January 1, 1976 to March 31, 1976)	
\$10	1976	1977
\$11	1977	1978
\$12	1978	1979
\$13	1979	1980
\$14	1980	1981
\$15	1981	1983
\$16	1983	1984
\$17	1984	1985
\$18	1985	1986
\$19	1986	1987
\$20	1987	1988
\$21	1988	1989
\$22	1989	1990
\$23	1990	1991
\$24	1991	1992

Schedule SB, Part V — Summary of Plan Provisions

\$25	1992	1993
\$26	1993	1994
\$27	1994	1995
\$28	1995	1996
\$29	1996	1997
\$30	1997	1998
\$31	1998	1999
\$32	1999	2001
\$33	2001	

Late Retirement Benefits

- Eligibility Termination of employment after Normal Retirement Age.
- Amount and Form The actuarial equivalent of the Normal Retirement Benefit.

Early Retirement Benefits

- Eligibility Age 55 and 5 years of service.
- Amount and Form A deferred monthly life income determined in the same manner as a Normal Retirement Benefit, actuarially reduced for each month early retirement precedes normal retirement according to the table below:

Integral Years from Commencement Date to Normal Retirement Date (Age 65)	Factor
0	1.000
1	0.892
2	0.799
3	0.717
4	0.644
5	0.581
6	0.525
7	0.475
8	0.430
9	0.391
10	0.355

Termination Benefits

- Eligibility 5 years of service.
- Amount and Form A deferred monthly benefit equal to the early retirement benefit.

Schedule SB, Part V — Summary of Plan Provisions

• Pre-Retirement Survivor's Benefit	Eligible spouses of vested participants may elect to receive, commencing at the date the participant would have been age 55 (or date of death, if later), a death benefit equal to 50% of that to which the participant would have been entitled had he (a) survived to age 55 (or date of death, if later) with the accrued benefit he had when he died, (b) elected Early Retirement, (c) elected the Qualified Joint and Survivor annuity benefit form and (d) died immediately thereafter.
2017 Lump sum window	
• Eligibility	Participants with deferred benefits who terminated prior to September 1, 2017; beneficiaries entitled to future survivor benefits as the result of the death of a participant who died prior to September 1, 2017; and alternate payees of a plan participant who terminated before September 1, 2017.
• Benefit	Eligible participants who elect during the window period of October 9, 2017 to November 15, 2017 may elect to receive effective December 1, 2017 a one-time lump sum payment of their entire benefit under the plan. In lieu of the lump sum payments, participants may elect to receive a monthly benefit payable effective December 1, 2017.
Forms of Payment	
• Normal	Life annuity unless married, in which case an actuarially equivalent Joint and 50% Survivor annuity.
• Optional forms	Joint and Survivor annuity with a 50%, 75%, or 100% annuity
• Optional form conversion factors	1971 Group Annuity Mortality for males, set back one year for participants and five years for beneficiaries, 6% interest.

Benefits included or excluded

All benefits provided by the plan, as restated effective January 1, 2017, are included in this valuation:

- **Late retirement increases:**
 - *Active participants:* Current active participants over normal retirement age are valued including the late retirement increase.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Schedule SB, Part V — Summary of Plan Provisions**Plan provisions specific to funding****Additional benefits included or excluded****• IRC Section 436 benefit restrictions:**

- *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
- *Plan amendments:* See above.
- *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
- *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accrual. The target normal cost does not reflect any limitation on benefit accruals.

- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan provision changes since prior valuation

Maximum benefit amounts under IRS rules were updated from 2023 to 2024.

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

SCHEDULE H, LINE 4i -
 SCHEDULE OF ASSETS (HELD AT END OF YEAR) - LIQUIDATION BASIS
 DECEMBER 31, 2024
EIN: 35-0290540 PLAN #: 001

(a)	(b) Identity of Issuer Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Metropolitan Life Insurance Company Federated Hermes, Inc.	MetLife GIC Fund Federated Hermes Govt Reserve	\$ 64 1,995,522	\$ 64 1,995,522
	Total Investments		<u>\$ 1,995,586</u>	<u>\$ 1,995,586</u>

* A party in interest.

Schedule SB, line 26a — Schedule of Active Participant Data

Attained age	Years of credited service										Total
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	
Under 25											
25–29											
30–34											
35–39											
40–44		3									3
45–49		1	1								2
50–54		1		1							2
55–59		1		1	1						3
60–64		1	1	1							3
65–69		1			1						2
70 & up		2	1								3
Total		10	3	3	2						18

In each cell, the number is the count of active participants for each age/service combination. Service is as of the benefit freeze date (September 30, 2006 for non-union participants and June 30, 2006 for union participants). Average frozen benefits are not shown for plans with less than 1,000 active participants.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions for January 1, 2024 funding valuation**

Discount rate sponsor elections			
• Segment rates or full yield curve	Segment		
• Look-back months	0		
	Stabilized	Nonstabilized	
• First 5 years	4.75%	4.37%	
• Next 15 years	4.96%	4.96%	
• Over 20 years	5.59%	4.95%	
Rationale: These are the IRS prescribed rates. The plan sponsor elected this methodology from alternative IRS prescribed options.			
Mortality sponsor elections			
All participants	Section 430(h)(3) prescribed separate generational annuitant and non-annuitant mortality tables for 2024 plan year funding valuations, in accordance with IRS regulation 1.430(h)(3)-1.		
	Rationale: Prescribed by the IRS and based on the plan sponsor's election.		
Other economic assumptions			
• Salary increases	N/A		
• Social Security wage base	N/A		
• Inflation	N/A		
• Expected investment return	N/A		
• Expenses	\$0 added to normal cost. Administrative expenses are paid directly by the plan sponsor outside the trust.		
Demographic assumptions			
• Withdrawal	See table of sample rates.		
• Disability incidence	Not assumed		
• Retirement age	100% at age 65		
• Benefit commencement age for			
— Future vested deferred	65		
— Current vested deferred	65, or current age if later		
• Spouse assumptions	Male participants	Female participants	
— Percentage married	50%	80%	
— Spouse age difference	4 years younger	4 years older	
Form of payment	Single life	100% J&S	50% J&S
• Active retirements	70%	20%	10%
• Future vested deferred	100%	0%	0%
• Future deaths	100%	0%	0%
• Current vested deferred	100%	0%	0%
Unpredictable contingent event	N/A		

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of sample withdrawal rates**

Attained age	Percentage
25	5.25%
30	4.00%
35	3.00%
40	2.00%
45	1.00%
50	0.00%

Actuarial methods for funding**Asset methods**

The asset valuation method is the fair market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

MRPR Group, P.C.
One Northwestern Plaza
28411 Northwestern Hwy., Suite 800
Southfield, MI 48034-5538
Phone: (248)357-9000 Fax: (248)357-9001

**5500 ELECTRONIC FILING AND SIGNATURE
AUTHORIZATION LETTER**

ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN

The plan administrator/employer certifies that by signing this authorization letter that: (1) Robert Sickler has been authorized to enter his/her EFAST2 PIN on this return/report in order to electronically submit this return/report; (2) Attached to the electronic filing of Form 5500 a true and correct PDF copy of the first two pages of the completed Form 5500 or Form 5500-SF return/report bearing the manual signature of the plan administrator/employer under penalty of perjury; (3) MRPR Group, P.C. has advised the plan administrator/employer that by selecting this electronic signature option the PDF image of the manual signature will be included with the rest of the return/report posted by the Department of Labor (DOL) on the internet for public disclosure; and (4) MRPR Group, P.C. will communicate to the plan administrator/employer any inquiries and information that they receive from EFAST2, DOL, IRS or PBGC regarding this annual return/report.

If you agree with the above stated information, please sign and date below.

Kevin Horner

Plan Administrator/Employer Name

Kevin Horner

Plan Administrator/Employer Signature

10/10/2025

Date

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210 - 0110
1210 - 0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information - enter all requested information

1a Name of plan: ELKHART BRASS MANUFACTURING COMPANY, INC. RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1961
2a Plan sponsor's name (employer, if for a single-employer plan): ELKHART BRASS MANUFACTURING CO., INC.
Mailing address: 1302 W. BEARDSLEY AVENUE, ELKHART IN 46514
2b Employer Identification Number (EIN): 35-0290540
2c Plan Sponsor's telephone number: 248-846-8144
2d Business code (see instructions): 332900

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. Row 1: Kevin Horner, Signature of plan administrator, 10/10/2025, KEVIN HORNER. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor. Row 3: Signature of DFE, Date, Enter name of individual signing as DFE.

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

Form 5500 (2024) v. 240311

SIGNATURE CERTIFICATE



REFERENCE NUMBER

F18F2885-B80D-443D-9BBD-0B7AF592B8DF

TRANSACTION DETAILS

Reference Number

F18F2885-B80D-443D-9BBD-0B7AF592B8DF

Transaction Type

Signature Request

Sent At

10/10/2025 08:44:04 AM EDT

Executed At

10/10/2025 10:29:58 AM EDT

Identity Method

email

Distribution Method

email

Signed Checksum

7952e8e94bc5118e0e2137281690a469d84e313a9f2a4d85241f0e4261e23a44

Signer Sequencing

Disabled

Document Passcode

Disabled

DOCUMENT DETAILS

Document Name

Action Required - 12 31 24 Efile Authorization

Filename

Action_Required_-_12_31_24_Efile_Authorization.pdf

Pages

2 pages

Content Type

application/pdf

File Size

153 KB

Original Checksum

0271e468fd56d78244812a6abf3bd7bc17c59d366c2f6993df42821fe9a1ff8b

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Mr. Kevin Horner</p> <p>Email khorner@clariencetechnologies.com</p> <p>Components 4</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945</p> <p>IP Address 50.218.129.18</p> <p>Device Microsoft Edge via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID 00470E4A</p> <p>Typed Signature </p> <p>Signature Reference ID 015E2D26</p>	<p>Viewed At 10/10/2025 10:29:20 AM EDT</p> <p>Identity Authenticated At 10/10/2025 10:29:58 AM EDT</p> <p>Signed At 10/10/2025 10:29:58 AM EDT</p>

AUDITS

TIMESTAMP	AUDIT
10/10/2025 08:44:04 AM EDT	Dennie Jo Zink (djzink@mrpr.com) created document 'Action_Required_-_12_31_24_Efile_Authorization.pdf' on Chrome via Windows from 131.226.206.140.
10/10/2025 08:44:05 AM EDT	Mr. Kevin Horner (khorner@clariencetechnologies.com) was emailed a link to sign.
10/10/2025 10:29:20 AM EDT	Mr. Kevin Horner (khorner@clariencetechnologies.com) viewed the document on Microsoft Edge via Windows from 50.218.129.18.
10/10/2025 10:29:58 AM EDT	Mr. Kevin Horner (khorner@clariencetechnologies.com) authenticated via email on Microsoft Edge via Windows from 50.218.129.18.
10/10/2025 10:29:58 AM EDT	Mr. Kevin Horner (khorner@clariencetechnologies.com) signed the document on Microsoft Edge via Windows from 50.218.129.18.

ELKHART BRASS MANUFACTURING COMPANY INC., RETIREMENT PLAN

SCHEDULE H, LINE 4j -
SCHEDULE OF REPORTABLE TRANSACTIONS - IN LIQUIDATION
FOR THE YEAR ENDED DECEMBER 31, 2024
EIN: 35-0290540 PLAN #: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Category (i) - a single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
US Treasury	United STS Treasury NTS	\$ -	\$ 1,000,000	\$ 975,586	\$ 975,586	\$ 24,414
US Treasury	United STS Treasury NTS	-	858,000	844,099	844,099	13,901
US Treasury	United STS Treasury NTS	-	1,000,000	985,965	1,000,000	14,035
US Treasury	United STS Treasury NTS	785,396	-	785,396	785,396	-
US Treasury	United STS Treasury NTS	980,314	-	980,314	980,314	-
US Treasury	United STS Treasury NTS	1,000,046	-	1,000,046	1,000,046	-
US Treasury	United STS Treasury NTS	947,373	-	947,373	947,373	-
US Treasury	United States Treasury Bills	-	4,976,914	4,976,914	-	-
US Treasury	United STS Treasury NTS	1,508,091	-	1,508,091	1,508,091	-
US Treasury	United STS Treasury NTS	1,503,383	-	1,503,383	1,503,383	-
US Treasury	United STS Treasury NTS	1,902,431	-	1,902,431	1,902,431	-
Vanguard	Vanguard Lage Cap Index Fund Admiral	-	1,022,198	808,416	808,416	213,782
US Treasury	United STS Treasury NTS	2,486,648	-	2,486,648	2,486,648	-
US Treasury	US Treasury	-	952,216	946,652	946,652	5,564
US Treasury	United STS Treasury NTS	-	977,070	976,158	976,158	912
US Treasury	United STS Treasury NTS	-	990,762	995,402	995,402	(4,640)
US Treasury	United STS Treasury NTS	-	1,893,709	1,893,552	1,893,552	157
US Treasury	United STS Treasury NTS	-	2,277,848	2,276,591	2,276,591	1,257
US Treasury	United States Treasury Bills	982,904	-	982,904	982,904	-
US Treasury	United States Treasury Bills	6,217,754	-	6,217,754	6,217,754	-
US Treasury	United STS Treasury NTS	-	1,482,375	1,488,532	1,488,532	(6,158)
US Treasury	United States Treasury Bills	-	6,217,754	6,217,754	6,217,754	-
US Treasury	United States Treasury Bills	-	982,904	982,904	982,904	-
US Treasury	United STS Treasury NTS	-	2,500,000	2,476,372	2,476,372	23,628
US Treasury	United States Treasury Bills	1,985,730	-	1,985,730	1,985,730	-
US Treasury	United States Treasury Bills	-	1,986,080	1,985,730	1,986,080	350

Category (iii) - a series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:

US Treasury	United STS Treasury NTS					
	Purchases - 8	11,113,681	-	11,113,681	11,113,681	-
	Sales - 10	-	13,931,979	13,858,908	13,931,979	73,071
US Treasury	United States Treasury Bills					
	Purchases - 3	9,186,388	-	9,186,388	9,186,388	-
	Sales - 4	-	14,163,651	14,163,301	14,163,651	350
Vanguard	Vanguard Lage Cap Index Fund Admiral					
	Purchases - 0	-	-	-	-	-
	Sales - 1	-	1,022,198	808,416	1,022,198	213,782

There were no Category (ii) or (iv) reportable transactions during the year.

**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 06/16/2024

▶ **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 ELKHART BRASS MANUFACTURING COMPANY INC., RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ELKHART BRASS MANUFACTURING CO., INC.		D Employer Identification Number (EIN) 35-0290540	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a		12,080,926
b Actuarial value	2b		12,080,926
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	72	7,443,299	7,443,299
b For terminated vested participants	22	1,801,607	1,801,607
c For active participants	18	1,216,152	1,216,152
d Total	112	10,461,058	10,461,058
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	5.08%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	0	
c Target normal cost	6c	0	

Statement by Enrolled Actuary

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

SIGN HERE	<u>Daren L. Anderson</u> Signature of actuary	<u>01/17/2025</u> Date	
	DAREN L. ANDERSON Type or print name of actuary	2306530 Most recent enrollment number	
	MERCER Firm name	612-642-8896 Telephone number (including area code)	
	333 S. 7TH STREET, SUITE 1400 MINNEAPOLIS MN 55402-2427 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 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** 65

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c).....	31a	0
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

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

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

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35).....			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			37 0

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

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

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

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

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

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