

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SYNTHOMER INC.</u></p> <p><u>25435 HARVARD ROAD</u> <u>BEACHWOOD, OH 44122-6201</u></p>	<p>1c Effective date of plan <u>10/01/1999</u></p> <p>2b Employer Identification Number (EIN) <u>34-1897652</u></p> <p>2c Plan Sponsor's telephone number <u>216-682-7000</u></p> <p>2d Business code (see instructions) <u>326200</u></p>

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

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

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number 																				
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name OMNOVA SOLUTIONS, INC. c Plan Name OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN	4b EIN 34-1897652 4d PN 001																				
5 Total number of participants at the beginning of the plan year	5 2492																				
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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;">6a(1)</td><td style="text-align: right;">62</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">54</td></tr> <tr><td>6b</td><td style="text-align: right;">1454</td></tr> <tr><td>6c</td><td style="text-align: right;">526</td></tr> <tr><td>6d</td><td style="text-align: right;">2034</td></tr> <tr><td>6e</td><td style="text-align: right;">396</td></tr> <tr><td>6f</td><td style="text-align: right;">2430</td></tr> <tr><td>6g(1)</td><td></td></tr> <tr><td>6g(2)</td><td></td></tr> <tr><td>6h</td><td></td></tr> </table>	6a(1)	62	6a(2)	54	6b	1454	6c	526	6d	2034	6e	396	6f	2430	6g(1)		6g(2)		6h	
6a(1)	62																				
6a(2)	54																				
6b	1454																				
6c	526																				
6d	2034																				
6e	396																				
6f	2430																				
6g(1)																					
6g(2)																					
6h																					
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 1B 1E 1I 3F

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

▶ **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>OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SYNTHOMER INC.</u>	D Employer Identification Number (EIN) <u>34-1897652</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>12</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value	2a	<u>194365603</u>
	b Actuarial value	2b	<u>207193033</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>1861</u>	<u>162487746</u>
	b For terminated vested participants	<u>603</u>	<u>33987633</u>
	c For active participants	<u>62</u>	<u>3717835</u>
	d Total	<u>2526</u>	<u>200193214</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.74 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>780000</u>
	c Target normal cost	6c	<u>780000</u>

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

SIGN HERE <u>NICHOLAS FRIES</u> Signature of actuary <u>MERCER (US) LLC</u> Firm name <u>200 PUBLIC SQUARE SUITE 3760</u> <u>CLEVELAND, OH 44114</u> Address of the firm	<u>09/10/2025</u> Date <u>23-07926</u> Most recent enrollment number <u>216-830-8000</u> Telephone number (including area code)
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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)		552015
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		552015
10	Interest on line 9 using prior year's actual return of <u>3.78</u> %		20866
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>5.33</u> %		
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
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	572881

Part III Funding Percentages			
14	Funding target attainment percentage	14	103.19 %
15	Adjusted funding target attainment percentage	15	103.48 %
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	103.67 %
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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b

22 Weighted average retirement age **22** 63

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	780000
b Excess assets, if applicable, but not greater than line 31a	31b	780000

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

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		Total balance

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	
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> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **12/01/2023** and ending **11/30/2024**

A Name of plan OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SYNTHOMER INC.	D Employer Identification Number (EIN) 34-1897652	

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)

SEI INVESTMENTS

23-1707341

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 51 50		522754	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)

MERCER

13-2834414

(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?
50 11		337644	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)

BAKER HOSTETLER

127 PUBLIC SQUARE SUITE 2000
CLEVELAND, OH 44114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50		69060	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

MEADEN & MOORE

34-1818258

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50		22500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

A Name of plan <u>OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SYNTHOMER INC.</u>	D Employer Identification Number (EIN) <u>34-1897652</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEI STRUCTURED CREDIT COLLECTIVE

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN <u>75-3251893-024</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>494883</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SEI CORE PROPERTY COLLECTIVE

b Name of sponsor of entity listed in (a): SEI TRUST COMPANY

c EIN-PN <u>27-3224429-045</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9355188</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

a Plan name

b Name of plan sponsor **c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024	
A Name of plan OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SYNTHOMER INC.	D Employer Identification Number (EIN) 34-1897652

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	728	13860901
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	422202	580914
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	20530713	33666857
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	22268051	9850071
(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)	151143908	135700068
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	194365602	193658811
Liabilities			
g Benefit claims payable	1g		1800000
h Operating payables	1h	440916	596296
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	440916	2396296
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	193924686	191262515

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)	135579	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		135579
(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)	6397281	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	103220261	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	112474805	
(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)	-393945	
(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)		11871022
(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)		8684854
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		17440247

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	18644720	
(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)		18644720
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)	22500	
(5) Investment advisory and investment management fees	2i(5)	522754	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	337644	
(8) Legal fees	2i(8)	69060	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	505740	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1457698
j Total expenses. Add all expense amounts in column (b) and enter total	2j		20102418

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2662171
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: **MEADEN & MOORE, LTD.**

(2) EIN: **34-1818258**

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		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 545894.

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> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

A Name of plan <u>OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SYNTHOMER INC.</u>	D Employer Identification Number (EIN) <u>34-1897652</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	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-3060382</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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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.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input checked="" type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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: 71.7 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 18.3 %
 High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 7.4 % Other: 2.6 %

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 _____.

OMNOVA Solutions Consolidated Pension Plan

Audited Financial Statements and Supplemental Schedule

As of November 30, 2024 and 2023 and for the years ended November 30, 2024 and 2023
with Independent Auditor's Report

Contents

	<u>Pages</u>
Independent Auditor's Reports	1-3
Audited Financial Statements:	
Statement of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6-13
Supplemental Schedules:	
Schedule H, Line 4i -Schedule of Assets (Held at End of Year)	14



MEADEN & MOORE

INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator
OMNOVA Solutions Consolidated Pension
Plan

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

We have performed an audit of the financial statements of OMNOVA Solutions Consolidated Pension Plan (the “Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of November 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution, SEI Private Trust Statement, as of and for the years ended November 30, 2024 and 2023, stating that the certified investment information, as described in Note D to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 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).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter — Supplemental Schedule Required by ERISA

The supplemental schedule of Assets Held at End of Year as of November 30, 2024, is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Meaden & Moore, Ltd.

Meaden & Moore, Ltd.
Cleveland, Ohio

October 8, 2025

OMNOVA Solutions Consolidated Pension Plan

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

As of November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Accrued income	\$ 580,914	\$ 422,202
Total Receivables	<u>580,914</u>	<u>422,202</u>
Investments at fair value:		
Money Market fund	13,860,901	728
Registered investment companies	135,700,068	151,143,908
U.S. Government Agencies	33,666,857	20,530,713
Common/Collective trusts funds	9,850,071	22,268,051
Investments at fair value	<u>193,077,897</u>	<u>193,943,400</u>
Total Assets	<u>193,658,811</u>	<u>194,365,602</u>
LIABILITIES		
Benefits payable	(1,800,000)	-
Accrued administrative expenses	(596,296)	(440,916)
Total Liabilities	<u>(2,396,296)</u>	<u>(440,916)</u>
Net Assets Available for Benefits	<u>\$ 191,262,515</u>	<u>\$ 193,924,686</u>

See accompanying notes.

OMNOVA Solutions Consolidated Pension Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

For the Years Ended November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions:		
Investment income		
Interest and dividends	\$ 6,532,859	\$ 5,381,049
Net appreciation in fair value of investments	<u>10,907,388</u>	<u>2,580,036</u>
Total additions	<u>17,440,247</u>	<u>7,961,085</u>
Deductions:		
Benefits paid to participants	18,644,720	16,636,165
Administrative expenses	<u>1,457,698</u>	<u>1,310,350</u>
Total deductions	<u>20,102,418</u>	<u>17,946,515</u>
Net decrease	(2,662,171)	(9,985,430)
Net assets available for benefits, beginning of year	<u>193,924,686</u>	<u>203,910,116</u>
Net assets available for benefits, end of year	<u>\$ 191,262,515</u>	<u>\$ 193,924,686</u>

See accompanying notes.

OMNOVA Solutions Consolidated Pension Plan

Notes to Financial Statements

Note A - Description of Plan

The following description of the OMNOVA Solutions Consolidated Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit plan covering employees or former employees of OMNOVA Solutions Inc. ("OMNOVA" or the "Company") who have met the eligibility requirements for participation in the Plan or who are entitled to receive, or are receiving, benefits previously accrued under the Plan. The Plan provides for retirement and disability benefits, the amount of which is calculated under formulas based principally on length of-service and/or level of compensation and employee contributions. For salaried employees, the monthly retirement benefit is between 1.125% and 2.0% of Plan compensation, as defined. For union employees, the monthly retirement benefit is between \$19 and \$34 per year of credited service, as defined. The Plan also provides for disability and survivor benefits. If a union employee becomes disabled after ten years of service, they are entitled to receive their accrued benefit. Survivor benefits are equal to 50% of the vested accrued benefit.

Benefit payments are paid monthly per the participant's election, or in limited circumstances, in a lump sum payment which typically involves benefits payable upon the death of a participant to his or her surviving beneficiary or estate.

As of May 15, 2007, the Plan was closed to all new hires. During 2009 through 2011, with varying effective dates based on location, the Company suspended the accrual of future service benefits under the Plan effectively freezing future service benefits for all participants in the Plan. All benefits earned by affected participants through the effective dates became fully vested with the affected participants eligible to receive benefits upon retirement, as described in the Plan document.

Contributions

Contributions are made by the Company in such amounts as have been actuarially determined to fund current costs and the amortization of any unfunded actuarial accrued liability. This funding policy meets the minimum funding requirements of ERISA and deductibility and funding limits requirements of the Internal Revenue Code as amended by the Pension Protection Act (PPA) and the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (Pension Relief Act). In accordance with this funding policy, there were no Company contributions for 2024 and 2023

Prior to January 1, 2004, after one year of service, employees electing to participate in the Plan who were covered under the provisions of the former OMNOVA Solutions Retirement Income Plan for Employees of Reneer Film Operations were required to contribute 1.5% of the first \$550 of monthly earnings plus 3.5% of monthly earnings in excess of \$550. Due to the Laminate's divestiture in 2023, there are no Reneer active participants as of December 1, 2023. Employees' accumulated contributions were \$255,545 at November 30, 2023. Interest on the accumulated contributions were credited at 5.14% for the year ended November 30, 2023. Effective November 30, 2005, employee contributions were no longer permitted and future benefits earned were calculated under a formula based on length of-service and level of compensation through November 30, 2005.

OMNOVA Solutions Consolidated Pension Plan

Notes to Financial Statements

Health Care Benefits Account

The Plan provides for the payment of certain hospitalization and medical benefits for retired participants and their eligible spouses and dependents from a health care benefits account, in accordance with Section 401(h) of the Internal Revenue Code. The Company's Administrative Committee (Committee) may direct that one qualified transfer be made to the health care benefits account in any taxable year of the Company, subject to certain conditions. The Plan's Trustee reimburses the Company for applicable health care costs during the taxable year of the qualified transfer, but such reimbursement shall not exceed the qualified current retiree health care liabilities of the Company for such taxable year. Any assets transferred to the 401(h) account from the Plan in a qualified transfer of excess pension plan assets (and any income allocable thereto) that are not used during the Plan year must be transferred out of the account to the Plan. During the Plan years ended November 30, 2024 and 2023, there were no amounts transferred to the 401(h) account and reimbursed to the Company for applicable health care costs.

Plan Administration and Termination

The Plan is administered by the Fiduciary Committee ("Committee") as designated under the terms of the Plan. The Committee has full authority to control and manage the operation and administration of the Plan. Plan benefit payments are made upon instructions received from the Committee. Contributions received and assets held by SEI Investments Company (the "Trustee") are invested under the direction of the Committee.

The Company reserves the right to discontinue the Plan. In the event that such discontinuance results in the termination of the Plan:

- The trust fund shall serve to discharge any liability presently incurred and the net assets shall be applied for the exclusive benefit of the participants and beneficiaries of the Plan, and;
- To the extent unfunded vested benefits exist, benefits up to specified limitations are insured by the Pension Benefit Guaranty Corporation.

If the Plan was terminated and there were insufficient assets to pay full benefits to participants, Plan assets would be used in the following order to:

- Repay participants for contributions made by employees;
- Provide benefits to individuals who have been receiving benefits for at least three years;
- Pay all other benefits guaranteed by the Pension Benefit Guaranty Corporation;
- Provide all other vested benefits except those vested as a result of Plan termination;
- Pay all other benefits;
- Pay Plan expenses.

Any remaining assets, after the payments listed above have been made, would revert back to the Company.

Note B - Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles.

OMNOVA Solutions Consolidated Pension Plan

Notes to Financial Statements

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note E for discussion of fair value measurements.

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries; (b) beneficiaries of employees who have died; and (c) present employees or their beneficiaries. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent that they are deemed attributable to employee service rendered to the valuation date. See Note C for discussion of accumulated plan benefits.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires Management to make estimates, assumptions and valuations that affect the amounts reported in the financial statements and accompanying footnotes. Actual results could differ from those estimates.

Plan Expenses

Investment management expenses, trustee fees, allowable actuarial, legal, accounting and consulting expenses are paid by the Plan. All other expenses related to the administration of the Plan and its related trust are paid by the Company.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

The Plan has evaluated subsequent events through October 8, 2025, the date the financial statements were available to be issued. Management evaluates subsequent events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Note C - Accumulated Plan Benefits

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

OMNOVA Solutions Consolidated Pension Plan
Notes to Financial Statements

The actuarial present value of accumulated plan benefits as of December 1, 2023, is as follows:

Vested benefits	
Participants currently receiving payments	\$ 156,395,943
Other participants	<u>37,343,316</u>
	193,739,259
Non-vested benefits	
	<u>714,205</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 194,453,464</u></u>

The actuarial present value of accumulated plan benefits experienced the following changes from December 1, 2022 to December 1, 2023:

Actuarial present value of accumulated plan benefits at December 1, 2022	\$ 203,767,907
Increase (decrease) due to:	
Actuarial (gains) losses	1,325,611
Increase for interest due to decrease in discount period	10,906,372
Benefits paid	(16,636,165)
Change in actuarial assumptions	<u>(4,910,261)</u>
Net increase	<u>\$ (9,314,443)</u>
Actuarial present value of accumulated plan benefits at December 1, 2023	<u><u>\$ 194,453,464</u></u>

Significant assumptions underlying the actuarial computations are:

- Expected rate of return on assets: 5.9% (2023) and 5.6% (2022)
- Average retirement age: Varies by age (55 to 70), depending on the employment group
- Life expectancy: Mercer developed scale MMP-2021 which is based on the Society of Actuaries MP-2019 scale but reflecting two additional years of experience.

The actuarial assumptions used in determining the present value of accumulated plan benefits were determined in consultation with the Company's actuaries. These actuarial assumptions were based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. See footnote I for additional information relating to an error in benefit payment calculations.

OMNOVA Solutions Consolidated Pension Plan
Notes to Financial Statements

Note D - Information Certified By The Plan's Trustee

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified as complete and accurate by the trustee, except for comparing such information to information included in the Plan's financial statements and supplemental schedule:

	<u>2024</u>	<u>2023</u>
Investments, at Fair Value		
Money market fund	\$ 13,860,901	\$ 728
Registered investment companies	135,700,068	151,143,908
U.S. government securities	33,666,857	20,530,713
Common/Collective trust funds	<u>9,850,071</u>	<u>22,268,051</u>
	<u>\$ 193,077,897</u>	<u>\$ 193,943,400</u>
Investment income:		
Interest and dividends	\$ 6,532,859	\$ 5,381,049
Net appreciation (depreciation) in fair value of investments:		
Registered investment companies	8,684,854	3,380,507
U.S. government securities	759,949	(2,056,390)
Common/Collective trust funds	<u>1,462,585</u>	<u>1,255,919</u>
	<u>10,907,388</u>	<u>2,580,036</u>
	<u>\$ 17,440,247</u>	<u>\$ 7,961,085</u>

Note E - Fair Value Measurements

Investments are recorded at fair value as prescribed under Accounting Standards Codification "Fair Value Measurement (ASC 820)". ASC 820 defines fair value, establishes a framework for measuring fair value and requires disclosures about fair value measurements. Financial assets and liabilities are measured at fair value and categorized in three levels based on the assumptions, or inputs used to value the assets. The three levels are:

Level 1 - Observable inputs such as quoted market prices in an active market for identical assets or liabilities.

Level 2 - Observable market inputs other than quoted prices included in Level 1, such as quoted prices for similar assets or liabilities in an active market, quoted prices in markets that are not active, and model-derived valuations in which all significant inputs are observable or can be corroborated by observable market data.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

OMNOVA Solutions Consolidated Pension Plan
Notes to Financial Statements

The asset's or liability's fair value measurement level is based on the lowest level of any input that is significant to the fair value measurement.

There have been no changes in the methodologies used at November 30, 2024 and 2023. A description of the valuation methodologies used for assets measured at fair value is as follows:

- Registered investment companies, U.S. government agencies, and the money market fund are valued at quoted market prices representing the NAV of shares held by the Plan at year end.
- The fair value of the participation units owned by the Plan in the collective trust funds are based on the NAV of participating units held by the Plan at year end. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the collective trust fund less its liabilities.

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

The following investments were measured at fair value as of November 30, 2024:

Fair Value Measurements	Total	Level 1	Level 2	Level 3
Money market fund	\$ 13,860,901	\$ 13,860,901	\$ -	\$ -
Registered investment companies	135,700,068	135,700,068	-	-
U.S. government securities	33,666,857	33,666,857	-	-
Total investments in the fair value hierarchy	<u>\$ 183,227,826</u>	<u>\$ 183,227,826</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at net asset value:				
Collective trust funds	9,850,071			
Total investments at fair value	<u>\$ 193,077,897</u>			

The following investments were measured at fair value as of November 30, 2023:

Fair Value Measurements	Total	Level 1	Level 2	Level 3
Money market fund	\$ 728	\$ 728	\$ -	\$ -
Registered investment companies	151,143,908	151,143,908	-	-
U.S. government securities	20,530,713	20,530,713	-	-
Total investments in the fair value hierarchy	<u>\$ 171,675,349</u>	<u>\$ 171,675,349</u>	<u>\$ -</u>	<u>\$ -</u>
Investments measured at net asset value:				
Collective trust funds	22,268,051			
Total investments at fair value	<u>\$ 193,943,400</u>			

OMNOVA Solutions Consolidated Pension Plan
Notes to Financial Statements

The following table sets forth a summary of the Plan’s investment with a reported NAV as of November 30, 2024 and 2023:

	Fair Value	
	2024	2023
SEI Structured Credit Collective Fund (a)	\$ 494,883	\$ 9,896,832
SEI Core Property Collective Investment Trust (b)	\$ 9,355,188	\$ 12,371,219

^a The SEI Structured Credit Collective Fund requires a two-year non-redemption period (which the Plan has met) after which investments can be redeemed at any time, however a 90-day redemption notification period is required. 10% of the redemption value may be held in escrow until the completion of the Trust's annual audit. The Plan has satisfied all funding obligations related to this investment.

^b The SEI Core Property Collective Fund permits a quarterly redemption upon request and at the discretion of the adviser, however, a 95-day redemption notification period is required. The Trustee may limit the value of withdrawals, at their discretion. The value of the redemptions may be limited to 25% of the net asset value of the trust. The Plan has satisfied all funding obligations related to this investment.

Note F - Income Tax Status

The Plan received a determination letter from the Internal Revenue Service dated March 14, 2014, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification.

The Plan Administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of November 30, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note G - Risks And Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

OMNOVA Solutions Consolidated Pension Plan
Notes to Financial Statements

Note H - Related-Party and Party-In-Interest Transactions

Certain Plan investments are shares of registered investment companies and collective trust funds managed by SEI Investment Company. SEI Investment Company is the Trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. In addition, the Plan has arrangements with various service providers and these arrangements qualify as party-in-interest.

Note I – Correction of an Error

The Plan sponsor identified an error in the calculation of retiree benefit payments for those individuals receiving monthly annuities and for those terminated vested participants who have not yet commenced benefits. Management has estimated approximately \$1.8 million in payments due to participants which have been recorded as a liability in the Statement of Net Assets. In addition, Management estimates an additional \$2.4 million projected liability for future payments to those individuals currently receiving a benefit and for those terminated vested participants.

OMNOVA Solutions Consolidated Pension Plan
Employer Identification Number: 34-1897652
Plan Number: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

As of November 30, 2024

(a)	(b) Identity of Issue, 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
	Government Fund	Money market fund; 13,860,901 Shares	\$ 13,860,901	\$ 13,860,901
	U.S. Treasury Strips	U.S. government agency fund; 58,175,000 Shares	34,069,209	33,666,857
	SEI Intermediate Dur Credit A	Registered Investment Company; 7,183,262 Shares	61,570,709	64,146,533
	SEI Structured Credit Collective Fund *	Common/Collective trust fund; 97 Shares	53,056	494,883
	SEI Long Dur Credit A	Registered Investment Company; 8,877,609 Shares	72,359,034	71,553,535
	SEI Core Property Fund Collective Trust *	Common/Collective trust fund; 2,963 Shares	4,726,945	9,355,188
			<u>\$ 186,639,854</u>	<u>\$ 193,077,897</u>

* Party-in-interest to the Plan.

Schedule SB, Part V — Summary of Plan Provisions

Summary of Major Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Effective Date	<p>This plan was effective December 1, 2001 amended and restated effective as of December 1, 2012, most recently amended effective December 1, 2017.</p> <p>The Salaried Employees benefits were frozen effective May 31, 2009.</p>	<p>This plan was effective October 1, 1999. Merged into Consolidated Plan effective September 30, 2001, amended and restated effective as of December 1, 2012, most recently amended effective December 1, 2017.</p> <p>The Mogadore union employee benefits were frozen effective August 1, 2009.</p> <p>The Calhoun union employee benefits were frozen effective May 1, 2010.</p> <p>The Columbus union employee benefits were frozen effective August 15, 2010.</p> <p>The Jeannette union employee benefits were frozen effective December 1, 2011</p>	<p>Original plan established on October 1, 1965, by Philips Films Co., Inc. Reneer Films Corporation adopted the plan on December 15, 1975. The plan was merged into the Consolidated Plan effective September 30, 2001, amended and restated effective as of December 1, 2012, most recently amended effective December 1, 2017.</p> <p>The Reneer Employees benefits were frozen effective May 31, 2009.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only								
Eligibility	<p>Each salaried employee who is not covered under a collective bargaining agreement or another pension plan of the Company shall be a participant on his date of hire.</p> <p>Effective December 1, 2004 eligibility was frozen and no new Salaried Employees are eligible to participate in the Plan.</p>	<p>Each employee included in a collective bargaining unit to whom the benefits of the plan have been made available by agreement between the Company and the collective bargaining unit is eligible to participate in the plan provided the employee is not covered by another pension plan of the company.</p> <p>Eligibility was frozen and no new union employees at the following locations are eligible to participate in the Plan effective as indicated below:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Jeannette</td> <td>September 4, 2004</td> </tr> <tr> <td>Mogadore</td> <td>June 1, 2005</td> </tr> <tr> <td>Calhoun</td> <td>March 1, 2007</td> </tr> <tr> <td>Columbus</td> <td>August 15, 2010</td> </tr> </table>	Jeannette	September 4, 2004	Mogadore	June 1, 2005	Calhoun	March 1, 2007	Columbus	August 15, 2010	<p>All employees participate after completion of one year of Continuous Service and commencement of contributions to the Plan. Effective December 1, 2005 active participants accrue benefits under the Salaried Employees' plan formula.</p> <p>Effective January 1, 2004 eligibility was frozen and no new Reneer Employees are eligible to participate in the Plan.</p>
Jeannette	September 4, 2004										
Mogadore	June 1, 2005										
Calhoun	March 1, 2007										
Columbus	August 15, 2010										

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
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Participant Contributions

Effective December 1, 1979, participants no longer make contributions. Prior to December 1, 1979, participants could elect to make contributions and the plan includes minimum pension and death benefit provisions which result in the benefits payable in respect of each participant being at least equal to the benefits payable from such prior contributions plus interest. Such interest is calculated at the following rates:

Plan Year Beginning December 1	Annual Interest Rate
1976 through November 30, 1980	5.00%
1980 through November 30, 1988	6.00%
1988	10.61%
1989	9.70%
1990	10.25%
1991	8.51%
1992	7.40%
1993	6.10%
1994	9.33%
1995	7.12%
1996	7.59%

N/A

The monthly amount of contributions to the Plan is 1.5% of monthly salary (excluding bonuses and commissions) up to \$550 and 3.5% of monthly salary in excess of \$550. Effective December 1, 2005, participants no longer make contributions.

In the event of termination or death with no benefits payable under the Plan, the employee or his beneficiaries will receive a refund of his contributions with interest. Such interest will be calculated at the following rates:

Calendar Years	Annual Interest Rate
Before 1976	3.00%
1976	5.00%
1977-1987	6.00%
1988	10.61%
1989	11.11%
1990	9.57%
1991	9.78%
1992	8.10%
1993	7.63%
1994	6.40%
1995	9.54%
1996	6.89%
1997	7.34%

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only		Non-contributory employees only	Reneer employees only	
Participant Contributions (Continued)	1997	7.25%		1998	7.13%
	1998	5.42%		1999	5.59%
	1999	7.46%		2000	7.47%
	2000	7.07%		2001(thru 11/30)	6.75%
	2001	4.78%		2001	4.78%
	2002	3.98%		2002	3.98%
	2003	4.26%		2003	4.26%
	2004	4.28%		2004	4.28%
	2005	5.43%		2005	5.43%
	2006	5.70%		2006	5.70%
	2007	4.97%		2007	4.97%
	2008	3.43%		2008	3.43%
	2009	3.16%		2009	3.16%
	2010	1.83%		2010	1.83%
	2011	1.53%		2011	1.53%
	2012	1.14%		2012	1.14%
	2013	1.98%		2013	1.98%
	2014	2.06%		2014	2.06%
	2015	2.01%		2015	2.01%
	2016	1.76%		2016	1.76%
	2017	2.54%		2017	2.54%
	2018	3.69%		2018	3.69%
	2019	2.03%		2019	2.03%
	2020	0.58%		2020	0.58%
	2021	1.52%		2021	1.52%
	2022	5.14%		2022	5.14%
2023	5.79%		2023	5.79%	

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only										
Service Considered	<p>Vesting Service begins on date of hire and ends on date of termination. It is calculated to completed twelfths of a year.</p> <p>Benefit Service is determined from an individual's period of Vesting Service. It is calculated to nearest twelfths of a year.</p> <p>Benefit Service for Reener employees who previously did not participate in the plan who first entered the plan December 1, 2005 only includes Vesting Service earned on and after December 1, 2005.</p> <p>A participant's benefit service shall not include any Vesting Service granted or earned on or after May 31, 2009.</p>	<p>Years of Credited Service are determined from an individual's period of continuous employment (subject to certain enumerated exceptions). Partial years are computed in twelfths to the nearest full calendar month. Credited Service considers periods of employment with GenCorp before the spin-off date.</p> <p>No additional years of Credited Service shall be accrued under the plan for purposes of determining an Employee's benefit for the following union locations:</p>	<p>Years of service computed on an elapsed-time basis (to the nearest 1/12th year).</p> <p>Effective May 31, 2009, a participant's benefit service shall not include any Vesting Service granted or earned on or after May 31, 2009.</p>										
		<table border="1"> <thead> <tr> <th>Location</th> <th>As of Date</th> </tr> </thead> <tbody> <tr> <td>Mogadore</td> <td>August 1, 2009</td> </tr> <tr> <td>Calhoun</td> <td>May 1, 2010</td> </tr> <tr> <td>Columbus</td> <td>August 15, 2010</td> </tr> <tr> <td>Jeannette</td> <td>December 1, 2011</td> </tr> </tbody> </table>	Location	As of Date	Mogadore	August 1, 2009	Calhoun	May 1, 2010	Columbus	August 15, 2010	Jeannette	December 1, 2011	
Location	As of Date												
Mogadore	August 1, 2009												
Calhoun	May 1, 2010												
Columbus	August 15, 2010												
Jeannette	December 1, 2011												

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Compensation Considered	<p>Annual plan compensation for plan years commencing December 1, 1993 or later is the sum of the following amounts with respect to the 12-month period ending with the following November 30:</p> <p>(i) specific amounts paid to an employee (e.g., wages, overtime, commission, etc.) as listed in the plan document, and</p> <p>(ii) amounts deferred under Section 401(k) and 125 of the Code.</p> <p>Effective December 1, 1995, Annual Plan Compensation also includes amounts deferred under the Deferred Bonus Plan. Only Annual Compensation less than or equal to that specified by Code Section 401(a)(17), as adjusted by the Secretary of the Treasury, may be used to determine benefits.</p> <p>Annual plan compensation shall include only those amounts earned or paid through May 31, 2009.</p>	N/A	Effective December 1, 2005, same as Salaried Employees.
Average Annual Compensation	Average Plan Compensation means the highest consecutive sixty (60) months of compensation derived from Annual Plan Compensation amounts (but not considering any Annual Plan Compensation amounts after May 31, 2009).	N/A	N/A

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Average Social Security Wage Base	Average Social Security Wage Base is the average (rounded to the nearest whole multiple of \$600) of the taxable wage bases for the thirty-five (35) calendar years ending with the calendar year containing the December 1 prior to date of termination.	N/A	N/A
Accrued Monthly Pension	N/A	An individual's Accrued Monthly Pension is equal to the product of the appropriate benefit rate(s) and Years of Credited Service as follows. Refer Table of Sample rates below.	N/A

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Normal Retirement Benefit	<p>At age 65 an individual is entitled to the greater of:</p> <p>Benefit 1 is a "career average" pay formula that credits for Benefit Service from date of hire until thirty-five (35) years of total Benefit Service are completed. It is calculated based on 1.625% of Annual Plan Compensation for the year up to the Average Social Security Wage Base plus 2.0% of Annual Plan Compensation for the year in excess of the Average Social Security Wage Base. After thirty-five (35) years of Benefit Service the multiplier is 2% of Annual Plan Compensation.</p> <p>Benefit 2 is the sum of two pieces. The first piece is a "final" pay formula that credits for all Benefit Service prior to December 1, 2004, until thirty-five (35) years of total Benefit Service are completed. It is calculated based on 1.125% of Average Plan Compensation up to the Average Social Security Wage Base plus 1.5% of Average Plan Compensation in excess of the Average</p>	<p>At age 65 an individual is entitled to receive his Accrued Monthly Pension.</p> <p>The Mogadore union employee benefits were frozen effective August 1, 2009.</p> <p>The Calhoun union employee benefits were frozen effective May 1, 2010.</p> <p>The Columbus union employee benefits were frozen effective August 15, 2010.</p> <p>The Jeannette union employee benefits were frozen effective December 1, 2011.</p>	<p>The age 65 benefit consists of the sum of:</p> <p>Benefit 1 is a monthly pension, paid on a straight-life basis equal to 1/24th of the employee's contributions to the Plan. This monthly amount consists of contributions made before December 1, 2005 only.</p> <p>Benefit 2 is the benefit described in the Salaried Employees only Section of the provisions. This benefit begins accruing December 1, 2005 under the "career average" formula.</p> <p>Effective May 31, 2009, all benefits were frozen.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Normal Retirement Benefit (Continued)	<p>Social Security Wage Base. The benefit credited after thirty-five (35) years of Benefit Service is 1.5% of Average Plan compensation multiplied by years of Benefit Service in excess of thirty-five (35). The second piece is a "career average" pay formula that credits for Benefit Service from December 1, 2004 until thirty-five (35) years of total Benefit Service are completed. It is calculated based on 1.625% of Annual Plan Compensation for the year up to the Average Social Security Wage Base plus 2.0% of Annual Plan Compensation for the year in excess of the Average Social Security Wage Base. After thirty-five (35) years of Benefit Service the multiplier is 2% of Annual Plan Compensation.</p> <p>Effective May 31, 2009, all benefits were frozen.</p>		
Late Retirement Benefit	Benefit Service credited and Annual Plan Compensation earned after attainment of age 65 are used in the calculation of benefits for an individual who retires after age 65.	Years of Credited Service completed after attainment of age 65 are used in the calculation of benefits for an individual who retires at age 65.	Same as Salaried Employees

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Early Retirement Benefit	<p>Eligibility – Attainment of age 55 and the completion of ten (10) years of Vesting Service</p> <p>Benefit – Effective December 1, 2004, early retirement benefits will be calculated according to a wear-away amendment which is based on the greater of a participant's:</p> <p>(a) Accrued benefit at November 30, 2004 with application of subsidized early retirement factors of 0.4% per month for each full month that benefit commencement date precedes the individual's 62nd birthday.</p> <p>(b) Accrued benefit at November 30, 2004 plus "Career average" pay benefit</p>	<p>Regular Early – After attainment of age 55 (but before 62) and the completion of ten (10) Years of Credited Service (but not thirty (30) years), an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension but reduced 0.4% per month for each full month that benefit commencement date precedes the individual's 62nd birthday.</p> <p>Special Early – After attainment of age 62 and the completion of ten (10) Years of Credited Service, an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension</p>	<p>Eligibility – Attainment of age 55 and (i) 10 years of Continuous Service, or (ii) years of age plus Continuous Service equal at least 70.</p> <p>Benefit – Accrued normal retirement benefit, reduced</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Early Retirement Benefit (Continued)	<p>(as defined above in Normal Retirement Benefit) going forward with application of early retirement factors based on actuarial equivalence prior to age 65.</p> <p>Prior to December 1, 2004, an individual was entitled to receive an immediate benefit based on Annual Plan Compensation and Benefit Service to date but reduced 0.4% per month for each full month that benefit commencement date precedes the individual's 62nd birthday.</p> <p>Special benefits are payable to participants at certain locations if the participant retires before age 62 after completing thirty (30) or more years of Vesting Service.</p>	<p>“55/30” Early – After attainment of age 55 (but before age 62) and the completion of thirty (30) Years of Credited Service, an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension plus a supplement payable to age 62. The supplement is equal to the excess of the applicable amount set forth in the Plan (which ranges from \$642 to \$1,200 depending on age and Years of Credited Service at time of termination) over the individual's Accrued Monthly Pension.</p> <p>“30” Early – After completion of thirty (30) Years of Credited Service (but before age 55), an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension.</p>	
Deferred Vested Benefit	<p>Eligibility: Five years of Vesting Service.</p> <p>Benefit: The accrued normal retirement benefit payable as early as age 55, but reduced actuarially for each month that commencement of benefits precedes age 65.</p>	<p>Eligibility: Five Years of Credited Service.</p> <p>Benefit: The accrued normal retirement benefit payable as early as age 55, but reduced actuarially for each month that commencement of benefits precedes age 65.</p>	<p>Eligibility: Five years of Continuous service or age 55.</p> <p>Benefit: The accrued normal retirement benefit payable as early as age 55, but reduced actuarially for each month that commencement of benefits precedes age 65.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Normal Form of Benefits	<p>The normal form of benefit payment under the plan is payable:</p> <p>(i) on a reduced 50% Joint and Survivor basis, if the employee is married, or</p> <p>(ii) on a straight-life basis otherwise.</p>	<p>The normal form of benefit payment under the plan is payable:</p> <p>(i) on a reduced 50% Joint and Survivor basis, if the employee is married, or</p> <p>(ii) on a straight-life basis with the first five (5) years of payments certain to be made otherwise.</p> <p>The “five (5) years of payments certain to be made” feature is not applicable to a disabled individual if he dies before age 55.</p>	<p>The normal form of benefit payment under the plan is payable:</p> <p>(i) on a reduced 50% Joint and Survivor basis, if the employee is married, or</p> <p>(ii) on a straight-life basis otherwise.</p>
Disability Benefit	<p>If a participant becomes disabled, has completed 10 years of vesting service, and is entitled to receive Social Security disability benefits, the participant will continue to accrue Benefit Service and Vesting Service and his Annual Plan Compensation will remain at the same amount as it was prior to his becoming disabled. Such accruals will continue until he retires or is no longer disabled.</p> <p>A participant’s benefit service shall not include any service granted or earned on or after June 1, 2009.</p>	<p>If a participant becomes disabled after completing ten (10) Years of Credited Service, the participant is entitled to receive (beginning with the first day of the month following five (5) full months of disability) an Accrued Monthly Pension based on Years of Credited Service completed up through date of disability and payable during continuance of disability to age 65 and for life thereafter. An additional benefit is paid before age 65 if the participant is not eligible for Social Security disability benefits.</p>	<p>If a participant becomes disabled after ten 10 years of Continuous Service, the participant is eligible for the accrued normal retirement benefit, payable as early as age 55 on a reduced basis.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Death Benefit	<p>If a participant dies after completing five (5) years of Vesting Service and is survived by a spouse to whom he was married for at least one (1) year, his spouse is entitled to receive a benefit determined as if the participant had terminated on the day before he died and elected to receive his benefits in the form of a 50% joint and survivor annuity when he was first eligible to retire.</p> <p>The cost of these benefits is paid by the Company while the employee is active; upon termination, a vested employee may continue such coverage but at a cost to the employee.</p>	<p>Regular – If a participant dies after completing five (5) Years of Credited Service and is survived by a spouse to whom he was married for at least one (1) year, his spouse is entitled to receive a benefit determined as if the participant had terminated on the day before he died and elected to receive his benefits in the form of a 50% joint and survivor annuity when he was first eligible to retire.</p> <p>Special – If an active participant dies between the ages of 62 and 64 after completing ten (10) Years of Credited Service, five (5) years of payments equal to his Accrued Monthly Pension are payable in lieu of the first five (5) years of payments under the Regular Pre-retirement Death Benefit.</p> <p>Postretirement – Upon the death of a pensioner (other than a pensioner receiving a deferred vested benefit), a single payment equal to the amount specified above is payable to his surviving spouse.</p>	<p>Pre-retirement Death Benefit – Upon death after becoming fully vested, provided the employee had been married for at least one year.</p> <p>The surviving spouse shall receive a benefit under either (i) or (ii), as applicable.</p> <p>(i) If death occurs after age 55, the benefit is the amount that would have been paid had the employee retired on the date of his death and elected a 100% Joint and Survivor Option.</p> <p>(ii) If death occurs prior to age 55, the benefit is the amount that would have been paid if the employee had terminated on the day of his death, survived to age 55, retired under the 50% Joint and Survivor Option and immediately died. These benefits will not commence until the date the employee would have turned age 55.</p>
Shutdown Benefits	N/A	At certain locations the Plan provides for special pension benefits in the event of discontinuance of operations. These benefits are not reflected in the ongoing valuation of the Plan, except for such benefits arising from discontinuances prior to the valuation date.	N/A

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Supplemental/ Special Benefits	<p>Eligibility: Age 55 and 30 Years of Vesting Service but not age 62</p> <p>Benefit: Temporary Monthly benefit until age 62 based on age/service chart as defined in the attached Schedule to the Salaried Plan. The Salaried Employees benefits were frozen effective May 31, 2009</p> <p>GenCorp Effective December 1, 2000, a small group of retirees who were receiving annuity payment from the GenCorp Profit Sharing Plan were spun off and transferred to the plan. Benefit amounts are adjusted each January 1 based on certain stock indices.</p>	<p>Jeannette Eligibility: Age 55 and 30 Years of Continuous Service but not age 62</p> <p>Benefit: Starting at \$900 and increasing \$10 per year of attained age and \$36 per year of service at date of commencement until age 62</p> <p>Mogadore Eligibility: Age 55 and 30 Years of Credited Service but not age 62</p> <p>Benefit: For those retiring after June 1, 2001, benefit starting at \$810 and increasing until \$1,248 based on age/service chart at commencement as defined in Schedule B-5 of the plan document. Benefit paid until age 62</p>	N/A
Optional Forms of Payment	Life Annuity 5 Years Certain and Life Annuity 10 Years Certain and Life Annuity 15 Years Certain and Life Annuity 20 Years Certain and Life Annuity 50% Joint and Survivor Annuity 75% Joint and Survivor Annuity 100% Joint and Survivor Annuity	5 Years Certain and Life Annuity 10 Years Certain and Life Annuity with 5 Year Guarantee 15 Years Certain and Life Annuity with 5 Year Guarantee 20 Years Certain and Life Annuity with 5 Year Guarantee 50% Joint and Survivor Annuity 75% Joint and Survivor Annuity 5 Year Guarantee plus 50% Joint and Survivor 5 Year Guarantee plus 100% Joint and Survivor	Life Annuity 5 Years Certain and Life Annuity 10 Years Certain and Life Annuity 15 Years Certain and Life Annuity 20 Years Certain and Life Annuity 50% Joint and Survivor Annuity 75% Joint and Survivor Annuity 100% Joint and Survivor Annuity

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
2015 Lump Sum Window	Vested terminated participants who 1) terminated employment prior to May 31, 2015, 2) were living as of December 1, 2015, and 3) whose single lump sum value as of December 1, 2015 does not exceed \$80,000 were given a one-time voluntary opportunity to commence payment of their entire vested benefit in a single lump sum payment or as an annuity under the normal form of payment for a unmarried Participant or, for married participants only, a 50% or 75% joint and survivor spouse annuity.	Same	Same
Actuarial Equivalence	J&S Conversion Factor - GAM71 Male (set back to 6 years for Participant) and 5%. Other Conversion Factors - GAM83 (set back 2 years for Participant and 4 years for Spouse) and 8.5%	1951 Male Group Annuity Table (set back 2 years for Participant and 5 years for Spouse) and 6%	UP84 and 6%

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current plan year are excluded.
- **Late retirement increases:**
 - *Active participants:* The plan provides a suspension of benefits notice to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70 ½. This valuation does not include late retirement increases for current active participants over age 70 ½ since the impact is deemed to be immaterial.
 - *Deferred vested participants:* Current deferred vested participants over age 70 ½ are valued including the late retirement actuarial increase based on Synthomer plc’s administrative procedures.

Schedule SB, Part V — Summary of Plan Provisions

- **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.

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.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Unpredictable contingent event benefits:** This valuation does not value the plan’s unpredictable contingent event benefits (see shutdown benefits in Summary of Major Plan Provisions) because the likelihood of an event is de minimis.

Plan Provision Changes Since Prior Valuation

Maximum benefit amounts under IRS rules were updated from 2022 to 2023.

Table of Sample Rates – Non-contributory employees only

Location	New entrants	Benefit level	Death benefit	Supplement
Columbus	Closed	\$34.00	\$3,500	No
Jeannette	Closed	\$29.00	\$2,750	Yes
Mogadore	Closed	\$32.00	\$1,750	Yes
Calhoun	Closed	\$19.00 x (Service>3/1/98) + \$7.50 x (Service)	\$0	No
Chester	Closed	\$25.25	\$0	Yes
Newcomerstown	Discontinued	\$19.00	\$0	Yes

OMNOVA Solutions Consolidated Pension Plan
Employer Identification Number: 34-1897652
Plan Number: 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

As of November 30, 2024

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	SEI Structured Credit Collective Fund *	Common/Collective trust fund; 97 Shares	53,056	494,883
	SEI Long Dur Credit A	Registered Investment Company; 8,877,609 Shares	72,359,034	71,553,535
	SEI Core Property Fund Collective Trust *	Common/Collective trust fund; 2,963 Shares	4,726,945	9,355,188
			<u>\$ 186,639,854</u>	<u>\$ 193,077,897</u>

* Party-in-interest to the Plan.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 35											
35–39											
40–44				1							1
45–49		1	1	2							4
50–54		8	1	4	1						14
55–59		8	5	4	3						20
60–64		7	3	5	3	3	1				22
65–69		1									1
70 & up											
Total		25	10	16	7	3	1				62

In each cell, the number is the count of active participants for each age/service combination.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Assumptions for December 1, 2023 Funding Valuation****Discount rate sponsor elections**

Segment rates or full yield curve	Full yield curve
Look-back months	Not applicable

Mortality sponsor elections

• Healthy participants	Section 430(h)(3) prescribed separate generational annuitant and non-annuitant mortality tables. These tables are based on the RP-2014 mortality tables with projection scale MP-2021.
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995.
• Post-1994 disabilities	Same as healthy participants.

Other economic assumptions

• Salary increases	N/A
• Social Security taxable wage base increases	N/A
• Inflation	2.20% (used for GenCorp annual benefit increase)
• Expected investment return	6.40% for 2021, 5.60% for 2022 and 5.90% for 2023
• Expenses	\$780,000 added to normal cost.
• Interest rate on employee contributions	5.50% (applicable to Salaried and Reneer employees only)

Demographic assumptions

• Withdrawal	125% of SOA Small Plan Withdrawal Table for Salaried, Reneer and Non-Contributory employees (See Table of sample rates)
• Disability incidence	1985 Pension Disability Table (Class 1 for Salaried and Reneer employees, Class 3 for Non-Contributory Employees)
• Retirement age	See Table of Sample rates

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

Benefit commencement age for:		
– Future vested deferred	64 for all employees	
– Current vested deferred	64 or current age, if later, for all employees	
• Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>
– Percentage married	80%	65%
– Spouse age difference	3 years younger	3 years older

Form of payment			
Salaried Employees	<u>Single Life</u>	<u>50% J&S</u>	<u>75% J&S</u>
• Active retirements	45%	0%	55%
• Future vested deferred	45%	0%	55%
• Future disabilities	45%	0%	55%
• Future deaths	0%	100%	0%
• Current vested deferred	45%	0%	55%
Non-Contributory Employees	<u>5 Years Certain & Life</u>	<u>50% J&S</u>	<u>75% J&S</u>
• Active retirements	45%	0%	55%
• Future vested deferred	45%	0%	55%
• Future disabilities	45%	0%	55%
• Future deaths	0%	100%	0%
• Current vested deferred	45%	0%	55%
Reneer Employees	<u>Single Life</u>	<u>50% J&S</u>	<u>75% J&S</u>
• Active retirements	45%	0%	55%
• Future vested deferred	45%	0%	55%
• Future disabilities	45%	0%	55%
• Future deaths	0%	100%	0%
• Current vested deferred	45%	0%	55%
Recall rights (Non-contributory employees only)	Participants who have been laid off during the last two years are assumed to be called back to active employment as of the valuation date. Participants who have been laid off for more than two years are assumed terminated (vested) as of the valuation date.		
Shutdown benefits (Non-contributory employees only)	Probability to occur is de minimis.		

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Rationale for Significant Assumptions**

- **Discount rates** – These are the IRS prescribed rates. The plan sponsor elected this methodology from the IRS prescribed options.
- **Mortality** – These are IRS prescribed tables. The plan sponsor elected these tables from alternative IRS prescribed options.
- **Expected investment return** – The expected rate of return on plan assets is based on a blend of the hypothetical past performance of the plan's target asset mix and the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's *Capital Markets Outlook* for the plan's target asset mix.
- **Expenses** – Based on year-by-year experience for actual administrative expenses paid from plan assets. Adjustments are made for any known significant changes such as PBGC premiums.
- **Withdrawal** – Termination rates were developed based on the results of a 2023 experience study covering the plan years ending 2018-2022 with the expectation that the future withdrawal patterns and circumstances of the employer will not differ significantly from the period studied.
- **Disability incidence** – Since the plan is not sufficiently large to generate credible disability incidence experience, the assumption is based on the Conference of Consulting Actuaries 1985 Pension Disability Study.
- **Retirement age** – Retirement rates were developed based on the results of a 2023 experience study covering the plan years ending 2018-2022 with the expectation that the future retirement patterns and circumstances of the employer will not differ significantly from the period studied.
- **Benefit commencement age for deferred vested** – Developed based on the results of a 2023 experience study covering the plan years ending 2018-2022 with the expectation that the commencement age and circumstances of the employer will not differ significantly from the period studied.

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

Table of Sample Rates

Sample Attained Age	Annual Withdrawal Rate
20	0.304
25	0.244
30	0.194
35	0.151
40	0.118
45	0.091
50	0.070
55	0.053

Attained Age	Annual Retirement Rate
55	0.10
56	0.10
57	0.03
58	0.03
59	0.03
60	0.07
61	0.09
62	0.09
63	0.16
64	0.23
65	0.23
66	0.23
67	0.35
68	0.35
69	0.35
70	1.00

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

Table of Sample Rates – Salaried and Rener employees only

Sample Attained Age	Annual Disability Rates	
	Male	Female
25	0.00038	0.00047
40	0.00117	0.00211
55	0.00722	0.00952

Table of Sample Rates – Non-contributory employees only

Sample Attained Age	Annual Disability Rates	
	Male	Female
25	0.00219	0.00150
40	0.00597	0.00547
55	0.02118	0.01962

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

Actuarial Methods for Funding

Asset Methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

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 provides death and supplemental early retirement benefits that are not based on service at death or early retirement. These benefits are attributed to service using the ratio of service on the valuation date to service at first eligibility.
- 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.

Schedule SB, line 25 — Change in Method

Method changes since prior valuation

Effective December 1, 2023, the plan sponsor elected to switch the plan's discount rates from segment rates with a four-month lookback period to the full yield curve. This change qualifies for automatic IRS approval. No other method changes have occurred since the December 1, 2022 funding valuation.

Schedule SB, line 24 — Change in Actuarial Assumptions**Actuarial assumption changes since prior valuation**

The following assumption changes have occurred since the December 1, 2022 valuation.

- The administrative expense component of normal cost decreased from \$860,000 to \$780,000.
- Interest rates and mortality were updated from 2022 to 2023 in accordance with PPA, based on the plan sponsor's election to switch from segment rates with a four-month look back period to the full yield curve.
- The withdrawal and retirement rates, form of payment and benefit commencement age assumptions were updated to reflect the results of the experience study completed in 2023.
- The expected return on asset assumption increased from 5.60% to 5.90%.

Schedule SB, line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below for Salaried, Reneer, and Non-Contributory employees. The average retirement age is 63.

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	10.00%	10,000	1,000	55,000
56	10.00%	9,000	900	50,400
57	3.00%	8,100	243	13,851
58	3.00%	7,857	236	13,688
59	3.00%	7,621	229	13,511
60	7.00%	7,392	517	31,020
61	9.00%	6,875	619	37,759
62	9.00%	6,256	563	34,906
63	16.00%	5,693	911	57,393
64	23.00%	4,782	1,100	70,400
65	23.00%	3,682	847	55,055
66	23.00%	2,835	652	43,032
67	35.00%	2,183	764	51,188
68	35.00%	1,419	497	33,796
69	35.00%	922	323	22,287
70	100.00%	599	599	41,930
Total			10,000	625,216
Average				62.52

The weighted average retirement age is the total for column E divided by the total for column D, rounded to the nearest integral age.

Plan: OMNOVA Solutions Consolidated Pension Plan

EIN/PN: 34-1897652/001

Valuation Date: 12/01/2023

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	30,353	890,515	16,871,176	17,792,044
2024	68,483	1,190,875	16,441,585	17,700,943
2025	103,628	1,403,691	15,987,434	17,494,753
2026	137,386	1,641,272	15,504,716	17,283,374
2027	172,237	1,810,172	14,976,600	16,959,009
2028	203,817	1,986,954	14,443,531	16,634,302
2029	235,026	2,132,989	13,883,473	16,251,488
2030	260,674	2,271,366	13,303,128	15,835,168
2031	281,271	2,493,801	12,709,521	15,484,593
2032	298,105	2,605,661	12,084,024	14,987,790
2033	310,702	2,685,286	11,450,869	14,446,857
2034	323,838	2,819,312	10,812,899	13,956,049
2035	330,471	2,876,256	10,163,762	13,370,489
2036	340,041	2,956,962	9,515,138	12,812,141
2037	347,264	2,949,004	8,855,906	12,152,174
2038	354,210	2,967,454	8,201,225	11,522,889
2039	355,210	2,949,293	7,563,784	10,868,287
2040	354,131	2,923,718	6,934,751	10,212,600
2041	351,399	2,910,351	6,324,465	9,586,215
2042	346,139	2,849,925	5,734,129	8,930,193
2043	341,936	2,783,629	5,165,595	8,291,160
2044	334,344	2,706,008	4,624,731	7,665,083
2045	325,233	2,620,467	4,111,802	7,057,502
2046	315,296	2,528,593	3,628,850	6,472,739
2047	304,439	2,430,416	3,177,610	5,912,465
2048	292,606	2,325,955	2,759,531	5,378,092
2049	279,931	2,215,489	2,375,723	4,871,143
2050	266,270	2,099,571	2,026,867	4,392,708
2051	251,794	1,978,887	1,713,139	3,943,820
2052	236,611	1,854,380	1,434,158	3,525,149
2053	220,866	1,727,188	1,188,940	3,136,994
2054	204,733	1,598,556	976,038	2,779,327
2055	188,409	1,469,801	793,441	2,451,651
2056	172,102	1,342,237	638,723	2,153,062
2057	156,015	1,217,124	509,416	1,882,555
2058	140,343	1,095,646	402,663	1,638,652
2059	125,258	978,881	315,467	1,419,606
2060	110,907	867,759	245,267	1,223,933
2061	97,411	763,073	189,166	1,049,650
2062	84,858	665,447	144,948	895,253
2063	73,303	575,327	109,735	758,365
2064	62,778	492,997	82,878	638,653
2065	53,287	418,564	62,383	534,234
2066	44,816	351,978	46,557	443,351
2067	37,329	293,048	34,703	365,080
2068	30,781	241,464	25,705	297,950
2069	25,114	196,822	18,903	240,839
2070	20,262	158,638	13,825	192,725
2071	16,156	126,379	10,044	152,579
2072	12,722	99,471	7,254	119,447

Form 5500 <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB Nos. 1210 - 0110 1210 - 0089</small> <hr/> 2023 <hr/> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024	
A	This return/report is for: <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
B	This return/report is: <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input checked="" type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here <input type="checkbox"/>
D	Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here <input type="checkbox"/>

Part II	Basic Plan Information - enter all requested information
1a Name of plan OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 10/01/1999
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) SYNTHOMER INC. 25435 HARVARD ROAD BEACHWOOD OH 44122-6201	2b Employer Identification Number (EIN) 34-1897652 2c Plan Sponsor's telephone number 216-682-7000 2d Business code (see instructions) 326200

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

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

SIGN HERE	Joseph Muska	10/08/2025	JOSEPH MUSKA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Joseph Muska	10/08/2025	JOSEPH MUSKA
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name OMNOVA SOLUTIONS, INC. c Plan Name OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN	4b EIN 34-1897652 4d PN 001
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5 Total number of participants at the beginning of the plan year	5	2,492
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).		
a (1) Total number of active participants at the beginning of the plan year	6a(1)	62
a (2) Total number of active participants at the end of the plan year	6a(2)	54
b Retired or separated participants receiving benefits	6b	1,454
c Other retired or separated participants entitled to future benefits	6c	526
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	2,034
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	396
f Total. Add lines 6d and 6e	6f	2,430
g (1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	
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 1B 1E 1I 3F

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

► **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 OMNOVA SOLUTIONS CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SYNTHOMER INC.	D Employer Identification Number (EIN) 34-1897652	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1	Enter the valuation date: Month <u>12</u> Day <u>01</u> Year <u>2023</u>		
2	Assets:		
	a Market value.....	2a	194,365,603
	b Actuarial value.....	2b	207,193,033
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	1,861	162,487,746
	b For terminated vested participants.....	603	33,987,633
	c For active participants.....	62	3,717,835
	d Total.....	2,526	200,216,807
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	5.74%
6	Target normal cost		
	a Present value of current plan year accruals.....	6a	0
	b Expected plan-related expenses.....	6b	780,000
	c Target normal cost.....	6c	780,000

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

SIGN HERE	<u>NICHOLAS FRIES NGCF</u> Signature of actuary	<u>9/10/25</u> Date
	NICHOLAS FRIES Type or print name of actuary	2307926 Most recent enrollment number
	MERCER (US) LLC Firm name	216-830-8000 Telephone number (including area code)
	200 PUBLIC SQUARE SUITE 3760 CLEVELAND OH 44114 Address of the firm	

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

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

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %
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 N/A, full yield curve used

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

22 Weighted average retirement age **22** 63

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** 780,000

b Excess assets, if applicable, but not greater than line 31a **31b** 780,000

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	
35 Balances elected for use to offset funding requirement.....	0	0	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** 0

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

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

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

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

Schedule SB, line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below for Salaried, Reneer, and Non-Contributory employees. The average retirement age is 63.

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	10.00%	10,000	1,000	55,000
56	10.00%	9,000	900	50,400
57	3.00%	8,100	243	13,851
58	3.00%	7,857	236	13,688
59	3.00%	7,621	229	13,511
60	7.00%	7,392	517	31,020
61	9.00%	6,875	619	37,759
62	9.00%	6,256	563	34,906
63	16.00%	5,693	911	57,393
64	23.00%	4,782	1,100	70,400
65	23.00%	3,682	847	55,055
66	23.00%	2,835	652	43,032
67	35.00%	2,183	764	51,188
68	35.00%	1,419	497	33,796
69	35.00%	922	323	22,287
70	100.00%	599	599	41,930
Total			10,000	625,216
Average				62.52

The weighted average retirement age is the total for column E divided by the total for column D, rounded to the nearest integral age.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Assumptions for December 1, 2023 Funding Valuation****Discount rate sponsor elections**

Segment rates or full yield curve	Full yield curve
Look-back months	Not applicable

Mortality sponsor elections

• Healthy participants	Section 430(h)(3) prescribed separate generational annuitant and non-annuitant mortality tables. These tables are based on the RP-2014 mortality tables with projection scale MP-2021.
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995.
• Post-1994 disabilities	Same as healthy participants.

Other economic assumptions

• Salary increases	N/A
• Social Security taxable wage base increases	N/A
• Inflation	2.20% (used for GenCorp annual benefit increase)
• Expected investment return	6.40% for 2021, 5.60% for 2022 and 5.90% for 2023
• Expenses	\$780,000 added to normal cost.
• Interest rate on employee contributions	5.50% (applicable to Salaried and Reneer employees only)

Demographic assumptions

• Withdrawal	125% of SOA Small Plan Withdrawal Table for Salaried, Reneer and Non-Contributory employees (See Table of sample rates)
• Disability incidence	1985 Pension Disability Table (Class 1 for Salaried and Reneer employees, Class 3 for Non-Contributory Employees)
• Retirement age	See Table of Sample rates

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

Benefit commencement age for:		
– Future vested deferred	64 for all employees	
– Current vested deferred	64 or current age, if later, for all employees	
• Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>
– Percentage married	80%	65%
– Spouse age difference	3 years younger	3 years older

Form of payment			
Salaried Employees	<u>Single Life</u>	<u>50% J&S</u>	<u>75% J&S</u>
• Active retirements	45%	0%	55%
• Future vested deferred	45%	0%	55%
• Future disabilities	45%	0%	55%
• Future deaths	0%	100%	0%
• Current vested deferred	45%	0%	55%
Non-Contributory Employees	<u>5 Years Certain & Life</u>	<u>50% J&S</u>	<u>75% J&S</u>
• Active retirements	45%	0%	55%
• Future vested deferred	45%	0%	55%
• Future disabilities	45%	0%	55%
• Future deaths	0%	100%	0%
• Current vested deferred	45%	0%	55%
Reneer Employees	<u>Single Life</u>	<u>50% J&S</u>	<u>75% J&S</u>
• Active retirements	45%	0%	55%
• Future vested deferred	45%	0%	55%
• Future disabilities	45%	0%	55%
• Future deaths	0%	100%	0%
• Current vested deferred	45%	0%	55%
Recall rights (Non-contributory employees only)	Participants who have been laid off during the last two years are assumed to be called back to active employment as of the valuation date. Participants who have been laid off for more than two years are assumed terminated (vested) as of the valuation date.		
Shutdown benefits (Non-contributory employees only)	Probability to occur is de minimis.		

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Rationale for Significant Assumptions**

- **Discount rates** – These are the IRS prescribed rates. The plan sponsor elected this methodology from the IRS prescribed options.
- **Mortality** – These are IRS prescribed tables. The plan sponsor elected these tables from alternative IRS prescribed options.
- **Expected investment return** – The expected rate of return on plan assets is based on a blend of the hypothetical past performance of the plan's target asset mix and the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's *Capital Markets Outlook* for the plan's target asset mix.
- **Expenses** – Based on year-by-year experience for actual administrative expenses paid from plan assets. Adjustments are made for any known significant changes such as PBGC premiums.
- **Withdrawal** – Termination rates were developed based on the results of a 2023 experience study covering the plan years ending 2018-2022 with the expectation that the future withdrawal patterns and circumstances of the employer will not differ significantly from the period studied.
- **Disability incidence** – Since the plan is not sufficiently large to generate credible disability incidence experience, the assumption is based on the Conference of Consulting Actuaries 1985 Pension Disability Study.
- **Retirement age** – Retirement rates were developed based on the results of a 2023 experience study covering the plan years ending 2018-2022 with the expectation that the future retirement patterns and circumstances of the employer will not differ significantly from the period studied.
- **Benefit commencement age for deferred vested** – Developed based on the results of a 2023 experience study covering the plan years ending 2018-2022 with the expectation that the commencement age and circumstances of the employer will not differ significantly from the period studied.

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

Table of Sample Rates

Sample Attained Age	Annual Withdrawal Rate
20	0.304
25	0.244
30	0.194
35	0.151
40	0.118
45	0.091
50	0.070
55	0.053

Attained Age	Annual Retirement Rate
55	0.10
56	0.10
57	0.03
58	0.03
59	0.03
60	0.07
61	0.09
62	0.09
63	0.16
64	0.23
65	0.23
66	0.23
67	0.35
68	0.35
69	0.35
70	1.00

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of Sample Rates – Salaried and Rener employees only**

Sample Attained Age	Annual Disability Rates	
	Male	Female
25	0.00038	0.00047
40	0.00117	0.00211
55	0.00722	0.00952

Table of Sample Rates – Non-contributory employees only

Sample Attained Age	Annual Disability Rates	
	Male	Female
25	0.00219	0.00150
40	0.00597	0.00547
55	0.02118	0.01962

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

Actuarial Methods for Funding

Asset Methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

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 provides death and supplemental early retirement benefits that are not based on service at death or early retirement. These benefits are attributed to service using the ratio of service on the valuation date to service at first eligibility.
- 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.

Schedule SB, Part V — Summary of Plan Provisions

Summary of Major Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Effective Date	<p>This plan was effective December 1, 2001 amended and restated effective as of December 1, 2012, most recently amended effective December 1, 2017.</p> <p>The Salaried Employees benefits were frozen effective May 31, 2009.</p>	<p>This plan was effective October 1, 1999. Merged into Consolidated Plan effective September 30, 2001, amended and restated effective as of December 1, 2012, most recently amended effective December 1, 2017.</p> <p>The Mogadore union employee benefits were frozen effective August 1, 2009.</p> <p>The Calhoun union employee benefits were frozen effective May 1, 2010.</p> <p>The Columbus union employee benefits were frozen effective August 15, 2010.</p> <p>The Jeannette union employee benefits were frozen effective December 1, 2011</p>	<p>Original plan established on October 1, 1965, by Philips Films Co., Inc. Reneer Films Corporation adopted the plan on December 15, 1975. The plan was merged into the Consolidated Plan effective September 30, 2001, amended and restated effective as of December 1, 2012, most recently amended effective December 1, 2017.</p> <p>The Reneer Employees benefits were frozen effective May 31, 2009.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only								
Eligibility	<p>Each salaried employee who is not covered under a collective bargaining agreement or another pension plan of the Company shall be a participant on his date of hire.</p> <p>Effective December 1, 2004 eligibility was frozen and no new Salaried Employees are eligible to participate in the Plan.</p>	<p>Each employee included in a collective bargaining unit to whom the benefits of the plan have been made available by agreement between the Company and the collective bargaining unit is eligible to participate in the plan provided the employee is not covered by another pension plan of the company.</p> <p>Eligibility was frozen and no new union employees at the following locations are eligible to participate in the Plan effective as indicated below:</p> <table border="0"> <tr> <td>Jeannette</td> <td>September 4, 2004</td> </tr> <tr> <td>Mogadore</td> <td>June 1, 2005</td> </tr> <tr> <td>Calhoun</td> <td>March 1, 2007</td> </tr> <tr> <td>Columbus</td> <td>August 15, 2010</td> </tr> </table>	Jeannette	September 4, 2004	Mogadore	June 1, 2005	Calhoun	March 1, 2007	Columbus	August 15, 2010	<p>All employees participate after completion of one year of Continuous Service and commencement of contributions to the Plan. Effective December 1, 2005 active participants accrue benefits under the Salaried Employees' plan formula.</p> <p>Effective January 1, 2004 eligibility was frozen and no new Reneer Employees are eligible to participate in the Plan.</p>
Jeannette	September 4, 2004										
Mogadore	June 1, 2005										
Calhoun	March 1, 2007										
Columbus	August 15, 2010										

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only																																																				
Participant Contributions	<p>Effective December 1, 1979, participants no longer make contributions. Prior to December 1, 1979, participants could elect to make contributions and the plan includes minimum pension and death benefit provisions which result in the benefits payable in respect of each participant being at least equal to the benefits payable from such prior contributions plus interest. Such interest is calculated at the following rates:</p> <table border="1"> <thead> <tr> <th>Plan Year Beginning December 1</th> <th>Annual Interest Rate</th> </tr> </thead> <tbody> <tr> <td>1976 through November 30, 1980</td> <td>5.00%</td> </tr> <tr> <td>1980 through November 30, 1988</td> <td>6.00%</td> </tr> <tr> <td>1988</td> <td>10.61%</td> </tr> <tr> <td>1989</td> <td>9.70%</td> </tr> <tr> <td>1990</td> <td>10.25%</td> </tr> <tr> <td>1991</td> <td>8.51%</td> </tr> <tr> <td>1992</td> <td>7.40%</td> </tr> <tr> <td>1993</td> <td>6.10%</td> </tr> <tr> <td>1994</td> <td>9.33%</td> </tr> <tr> <td>1995</td> <td>7.12%</td> </tr> <tr> <td>1996</td> <td>7.59%</td> </tr> </tbody> </table>	Plan Year Beginning December 1	Annual Interest Rate	1976 through November 30, 1980	5.00%	1980 through November 30, 1988	6.00%	1988	10.61%	1989	9.70%	1990	10.25%	1991	8.51%	1992	7.40%	1993	6.10%	1994	9.33%	1995	7.12%	1996	7.59%	N/A	<p>The monthly amount of contributions to the Plan is 1.5% of monthly salary (excluding bonuses and commissions) up to \$550 and 3.5% of monthly salary in excess of \$550. Effective December 1, 2005, participants no longer make contributions.</p> <p>In the event of termination or death with no benefits payable under the Plan, the employee or his beneficiaries will receive a refund of his contributions with interest. Such interest will be calculated at the following rates:</p> <table border="1"> <thead> <tr> <th>Calendar Years</th> <th>Annual Interest Rate</th> </tr> </thead> <tbody> <tr> <td>Before 1976</td> <td>3.00%</td> </tr> <tr> <td>1976</td> <td>5.00%</td> </tr> <tr> <td>1977-1987</td> <td>6.00%</td> </tr> <tr> <td>1988</td> <td>10.61%</td> </tr> <tr> <td>1989</td> <td>11.11%</td> </tr> <tr> <td>1990</td> <td>9.57%</td> </tr> <tr> <td>1991</td> <td>9.78%</td> </tr> <tr> <td>1992</td> <td>8.10%</td> </tr> <tr> <td>1993</td> <td>7.63%</td> </tr> <tr> <td>1994</td> <td>6.40%</td> </tr> <tr> <td>1995</td> <td>9.54%</td> </tr> <tr> <td>1996</td> <td>6.89%</td> </tr> <tr> <td>1997</td> <td>7.34%</td> </tr> </tbody> </table>	Calendar Years	Annual Interest Rate	Before 1976	3.00%	1976	5.00%	1977-1987	6.00%	1988	10.61%	1989	11.11%	1990	9.57%	1991	9.78%	1992	8.10%	1993	7.63%	1994	6.40%	1995	9.54%	1996	6.89%	1997	7.34%
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Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only		Non-contributory employees only	Reneer employees only	
Participant Contributions (Continued)	1997	7.25%		1998	7.13%
	1998	5.42%		1999	5.59%
	1999	7.46%		2000	7.47%
	2000	7.07%		2001(thru 11/30)	6.75%
	2001	4.78%		2001	4.78%
	2002	3.98%		2002	3.98%
	2003	4.26%		2003	4.26%
	2004	4.28%		2004	4.28%
	2005	5.43%		2005	5.43%
	2006	5.70%		2006	5.70%
	2007	4.97%		2007	4.97%
	2008	3.43%		2008	3.43%
	2009	3.16%		2009	3.16%
	2010	1.83%		2010	1.83%
	2011	1.53%		2011	1.53%
	2012	1.14%		2012	1.14%
	2013	1.98%		2013	1.98%
	2014	2.06%		2014	2.06%
	2015	2.01%		2015	2.01%
	2016	1.76%		2016	1.76%
	2017	2.54%		2017	2.54%
	2018	3.69%		2018	3.69%
	2019	2.03%		2019	2.03%
	2020	0.58%		2020	0.58%
	2021	1.52%		2021	1.52%
	2022	5.14%		2022	5.14%
2023	5.79%		2023	5.79%	

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only										
Service Considered	<p>Vesting Service begins on date of hire and ends on date of termination. It is calculated to completed twelfths of a year.</p> <p>Benefit Service is determined from an individual's period of Vesting Service. It is calculated to nearest twelfths of a year.</p> <p>Benefit Service for Reener employees who previously did not participate in the plan who first entered the plan December 1, 2005 only includes Vesting Service earned on and after December 1, 2005.</p> <p>A participant's benefit service shall not include any Vesting Service granted or earned on or after May 31, 2009.</p>	<p>Years of Credited Service are determined from an individual's period of continuous employment (subject to certain enumerated exceptions). Partial years are computed in twelfths to the nearest full calendar month. Credited Service considers periods of employment with GenCorp before the spin-off date.</p> <p>No additional years of Credited Service shall be accrued under the plan for purposes of determining an Employee's benefit for the following union locations:</p>	<p>Years of service computed on an elapsed-time basis (to the nearest 1/12th year).</p> <p>Effective May 31, 2009, a participant's benefit service shall not include any Vesting Service granted or earned on or after May 31, 2009.</p>										
		<table border="1"> <thead> <tr> <th>Location</th> <th>As of Date</th> </tr> </thead> <tbody> <tr> <td>Mogadore</td> <td>August 1, 2009</td> </tr> <tr> <td>Calhoun</td> <td>May 1, 2010</td> </tr> <tr> <td>Columbus</td> <td>August 15, 2010</td> </tr> <tr> <td>Jeannette</td> <td>December 1, 2011</td> </tr> </tbody> </table>	Location	As of Date	Mogadore	August 1, 2009	Calhoun	May 1, 2010	Columbus	August 15, 2010	Jeannette	December 1, 2011	
Location	As of Date												
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Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Compensation Considered	<p>Annual plan compensation for plan years commencing December 1, 1993 or later is the sum of the following amounts with respect to the 12-month period ending with the following November 30:</p> <p>(i) specific amounts paid to an employee (e.g., wages, overtime, commission, etc.) as listed in the plan document, and</p> <p>(ii) amounts deferred under Section 401(k) and 125 of the Code.</p> <p>Effective December 1, 1995, Annual Plan Compensation also includes amounts deferred under the Deferred Bonus Plan. Only Annual Compensation less than or equal to that specified by Code Section 401(a)(17), as adjusted by the Secretary of the Treasury, may be used to determine benefits.</p> <p>Annual plan compensation shall include only those amounts earned or paid through May 31, 2009.</p>	N/A	Effective December 1, 2005, same as Salaried Employees.
Average Annual Compensation	<p>Average Plan Compensation means the highest consecutive sixty (60) months of compensation derived from Annual Plan Compensation amounts (but not considering any Annual Plan Compensation amounts after May 31, 2009).</p>	N/A	N/A

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Average Social Security Wage Base	Average Social Security Wage Base is the average (rounded to the nearest whole multiple of \$600) of the taxable wage bases for the thirty-five (35) calendar years ending with the calendar year containing the December 1 prior to date of termination.	N/A	N/A
Accrued Monthly Pension	N/A	An individual's Accrued Monthly Pension is equal to the product of the appropriate benefit rate(s) and Years of Credited Service as follows. Refer Table of Sample rates below.	N/A

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Normal Retirement Benefit	<p>At age 65 an individual is entitled to the greater of:</p> <p>Benefit 1 is a "career average" pay formula that credits for Benefit Service from date of hire until thirty-five (35) years of total Benefit Service are completed. It is calculated based on 1.625% of Annual Plan Compensation for the year up to the Average Social Security Wage Base plus 2.0% of Annual Plan Compensation for the year in excess of the Average Social Security Wage Base. After thirty-five (35) years of Benefit Service the multiplier is 2% of Annual Plan Compensation.</p> <p>Benefit 2 is the sum of two pieces. The first piece is a "final" pay formula that credits for all Benefit Service prior to December 1, 2004, until thirty-five (35) years of total Benefit Service are completed. It is calculated based on 1.125% of Average Plan Compensation up to the Average Social Security Wage Base plus 1.5% of Average Plan Compensation in excess of the Average</p>	<p>At age 65 an individual is entitled to receive his Accrued Monthly Pension.</p> <p>The Mogadore union employee benefits were frozen effective August 1, 2009.</p> <p>The Calhoun union employee benefits were frozen effective May 1, 2010.</p> <p>The Columbus union employee benefits were frozen effective August 15, 2010.</p> <p>The Jeannette union employee benefits were frozen effective December 1, 2011.</p>	<p>The age 65 benefit consists of the sum of:</p> <p>Benefit 1 is a monthly pension, paid on a straight-life basis equal to 1/24th of the employee's contributions to the Plan. This monthly amount consists of contributions made before December 1, 2005 only.</p> <p>Benefit 2 is the benefit described in the Salaried Employees only Section of the provisions. This benefit begins accruing December 1, 2005 under the "career average" formula.</p> <p>Effective May 31, 2009, all benefits were frozen.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Normal Retirement Benefit (Continued)	<p>Social Security Wage Base. The benefit credited after thirty-five (35) years of Benefit Service is 1.5% of Average Plan compensation multiplied by years of Benefit Service in excess of thirty-five (35). The second piece is a "career average" pay formula that credits for Benefit Service from December 1, 2004 until thirty-five (35) years of total Benefit Service are completed. It is calculated based on 1.625% of Annual Plan Compensation for the year up to the Average Social Security Wage Base plus 2.0% of Annual Plan Compensation for the year in excess of the Average Social Security Wage Base. After thirty-five (35) years of Benefit Service the multiplier is 2% of Annual Plan Compensation.</p> <p>Effective May 31, 2009, all benefits were frozen.</p>		
Late Retirement Benefit	Benefit Service credited and Annual Plan Compensation earned after attainment of age 65 are used in the calculation of benefits for an individual who retires after age 65.	Years of Credited Service completed after attainment of age 65 are used in the calculation of benefits for an individual who retires at age 65.	Same as Salaried Employees

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reneer employees only
Early Retirement Benefit	<p>Eligibility – Attainment of age 55 and the completion of ten (10) years of Vesting Service</p> <p>Benefit – Effective December 1, 2004, early retirement benefits will be calculated according to a wear-away amendment which is based on the greater of a participant's:</p> <p>(a) Accrued benefit at November 30, 2004 with application of subsidized early retirement factors of 0.4% per month for each full month that benefit commencement date precedes the individual's 62nd birthday.</p> <p>(b) Accrued benefit at November 30, 2004 plus "Career average" pay benefit</p>	<p>Regular Early – After attainment of age 55 (but before 62) and the completion of ten (10) Years of Credited Service (but not thirty (30) years), an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension but reduced 0.4% per month for each full month that benefit commencement date precedes the individual's 62nd birthday.</p> <p>Special Early – After attainment of age 62 and the completion of ten (10) Years of Credited Service, an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension</p>	<p>Eligibility – Attainment of age 55 and (i) 10 years of Continuous Service, or (ii) years of age plus Continuous Service equal at least 70.</p> <p>Benefit – Accrued normal retirement benefit, reduced</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Early Retirement Benefit (Continued)	<p>(as defined above in Normal Retirement Benefit) going forward with application of early retirement factors based on actuarial equivalence prior to age 65.</p> <p>Prior to December 1, 2004, an individual was entitled to receive an immediate benefit based on Annual Plan Compensation and Benefit Service to date but reduced 0.4% per month for each full month that benefit commencement date precedes the individual's 62nd birthday.</p> <p>Special benefits are payable to participants at certain locations if the participant retires before age 62 after completing thirty (30) or more years of Vesting Service.</p>	<p>“55/30” Early – After attainment of age 55 (but before age 62) and the completion of thirty (30) Years of Credited Service, an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension plus a supplement payable to age 62. The supplement is equal to the excess of the applicable amount set forth in the Plan (which ranges from \$642 to \$1,200 depending on age and Years of Credited Service at time of termination) over the individual's Accrued Monthly Pension.</p> <p>“30” Early – After completion of thirty (30) Years of Credited Service (but before age 55), an individual is entitled to receive an immediate benefit equal to his Accrued Monthly Pension.</p>	
Deferred Vested Benefit	<p>Eligibility: Five years of Vesting Service.</p> <p>Benefit: The accrued normal retirement benefit payable as early as age 55, but reduced actuarially for each month that commencement of benefits precedes age 65.</p>	<p>Eligibility: Five Years of Credited Service.</p> <p>Benefit: The accrued normal retirement benefit payable as early as age 55, but reduced actuarially for each month that commencement of benefits precedes age 65.</p>	<p>Eligibility: Five years of Continuous service or age 55.</p> <p>Benefit: The accrued normal retirement benefit payable as early as age 55, but reduced actuarially for each month that commencement of benefits precedes age 65.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Normal Form of Benefits	<p>The normal form of benefit payment under the plan is payable:</p> <p>(i) on a reduced 50% Joint and Survivor basis, if the employee is married, or</p> <p>(ii) on a straight-life basis otherwise.</p>	<p>The normal form of benefit payment under the plan is payable:</p> <p>(i) on a reduced 50% Joint and Survivor basis, if the employee is married, or</p> <p>(ii) on a straight-life basis with the first five (5) years of payments certain to be made otherwise.</p> <p>The “five (5) years of payments certain to be made” feature is not applicable to a disabled individual if he dies before age 55.</p>	<p>The normal form of benefit payment under the plan is payable:</p> <p>(i) on a reduced 50% Joint and Survivor basis, if the employee is married, or</p> <p>(ii) on a straight-life basis otherwise.</p>
Disability Benefit	<p>If a participant becomes disabled, has completed 10 years of vesting service, and is entitled to receive Social Security disability benefits, the participant will continue to accrue Benefit Service and Vesting Service and his Annual Plan Compensation will remain at the same amount as it was prior to his becoming disabled. Such accruals will continue until he retires or is no longer disabled.</p> <p>A participant’s benefit service shall not include any service granted or earned on or after June 1, 2009.</p>	<p>If a participant becomes disabled after completing ten (10) Years of Credited Service, the participant is entitled to receive (beginning with the first day of the month following five (5) full months of disability) an Accrued Monthly Pension based on Years of Credited Service completed up through date of disability and payable during continuance of disability to age 65 and for life thereafter. An additional benefit is paid before age 65 if the participant is not eligible for Social Security disability benefits.</p>	<p>If a participant becomes disabled after ten 10 years of Continuous Service, the participant is eligible for the accrued normal retirement benefit, payable as early as age 55 on a reduced basis.</p>

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Death Benefit	<p>If a participant dies after completing five (5) years of Vesting Service and is survived by a spouse to whom he was married for at least one (1) year, his spouse is entitled to receive a benefit determined as if the participant had terminated on the day before he died and elected to receive his benefits in the form of a 50% joint and survivor annuity when he was first eligible to retire.</p> <p>The cost of these benefits is paid by the Company while the employee is active; upon termination, a vested employee may continue such coverage but at a cost to the employee.</p>	<p>Regular – If a participant dies after completing five (5) Years of Credited Service and is survived by a spouse to whom he was married for at least one (1) year, his spouse is entitled to receive a benefit determined as if the participant had terminated on the day before he died and elected to receive his benefits in the form of a 50% joint and survivor annuity when he was first eligible to retire.</p> <p>Special – If an active participant dies between the ages of 62 and 64 after completing ten (10) Years of Credited Service, five (5) years of payments equal to his Accrued Monthly Pension are payable in lieu of the first five (5) years of payments under the Regular Pre-retirement Death Benefit.</p> <p>Postretirement – Upon the death of a pensioner (other than a pensioner receiving a deferred vested benefit), a single payment equal to the amount specified above is payable to his surviving spouse.</p>	<p>Pre-retirement Death Benefit – Upon death after becoming fully vested, provided the employee had been married for at least one year.</p> <p>The surviving spouse shall receive a benefit under either (i) or (ii), as applicable.</p> <p>(i) If death occurs after age 55, the benefit is the amount that would have been paid had the employee retired on the date of his death and elected a 100% Joint and Survivor Option.</p> <p>(ii) If death occurs prior to age 55, the benefit is the amount that would have been paid if the employee had terminated on the day of his death, survived to age 55, retired under the 50% Joint and Survivor Option and immediately died. These benefits will not commence until the date the employee would have turned age 55.</p>
Shutdown Benefits	N/A	At certain locations the Plan provides for special pension benefits in the event of discontinuance of operations. These benefits are not reflected in the ongoing valuation of the Plan, except for such benefits arising from discontinuances prior to the valuation date.	N/A

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
Supplemental/ Special Benefits	<p>Eligibility: Age 55 and 30 Years of Vesting Service but not age 62</p> <p>Benefit: Temporary Monthly benefit until age 62 based on age/service chart as defined in the attached Schedule to the Salaried Plan. The Salaried Employees benefits were frozen effective May 31, 2009</p> <p>GenCorp Effective December 1, 2000, a small group of retirees who were receiving annuity payment from the GenCorp Profit Sharing Plan were spun off and transferred to the plan. Benefit amounts are adjusted each January 1 based on certain stock indices.</p>	<p>Jeannette Eligibility: Age 55 and 30 Years of Continuous Service but not age 62</p> <p>Benefit: Starting at \$900 and increasing \$10 per year of attained age and \$36 per year of service at date of commencement until age 62</p> <p>Mogadore Eligibility: Age 55 and 30 Years of Credited Service but not age 62</p> <p>Benefit: For those retiring after June 1, 2001, benefit starting at \$810 and increasing until \$1,248 based on age/service chart at commencement as defined in Schedule B-5 of the plan document. Benefit paid until age 62</p>	N/A
Optional Forms of Payment	Life Annuity 5 Years Certain and Life Annuity 10 Years Certain and Life Annuity 15 Years Certain and Life Annuity 20 Years Certain and Life Annuity 50% Joint and Survivor Annuity 75% Joint and Survivor Annuity 100% Joint and Survivor Annuity	5 Years Certain and Life Annuity 10 Years Certain and Life Annuity with 5 Year Guarantee 15 Years Certain and Life Annuity with 5 Year Guarantee 20 Years Certain and Life Annuity with 5 Year Guarantee 50% Joint and Survivor Annuity 75% Joint and Survivor Annuity 5 Year Guarantee plus 50% Joint and Survivor 5 Year Guarantee plus 100% Joint and Survivor	Life Annuity 5 Years Certain and Life Annuity 10 Years Certain and Life Annuity 15 Years Certain and Life Annuity 20 Years Certain and Life Annuity 50% Joint and Survivor Annuity 75% Joint and Survivor Annuity 100% Joint and Survivor Annuity

Schedule SB, Part V — Summary of Plan Provisions

	Salaried employees only	Non-contributory employees only	Reener employees only
2015 Lump Sum Window	Vested terminated participants who 1) terminated employment prior to May 31, 2015, 2) were living as of December 1, 2015, and 3) whose single lump sum value as of December 1, 2015 does not exceed \$80,000 were given a one-time voluntary opportunity to commence payment of their entire vested benefit in a single lump sum payment or as an annuity under the normal form of payment for a unmarried Participant or, for married participants only, a 50% or 75% joint and survivor spouse annuity.	Same	Same
Actuarial Equivalence	J&S Conversion Factor - GAM71 Male (set back to 6 years for Participant) and 5%. Other Conversion Factors - GAM83 (set back 2 years for Participant and 4 years for Spouse) and 8.5%	1951 Male Group Annuity Table (set back 2 years for Participant and 5 years for Spouse) and 6%	UP84 and 6%

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current plan year are excluded.
- **Late retirement increases:**
 - *Active participants:* The plan provides a suspension of benefits notice to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70 ½. This valuation does not include late retirement increases for current active participants over age 70 ½ since the impact is deemed to be immaterial.
 - *Deferred vested participants:* Current deferred vested participants over age 70 ½ are valued including the late retirement actuarial increase based on Synthomer plc’s administrative procedures.

Schedule SB, Part V — Summary of Plan Provisions

- **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.

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.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Unpredictable contingent event benefits:** This valuation does not value the plan’s unpredictable contingent event benefits (see shutdown benefits in Summary of Major Plan Provisions) because the likelihood of an event is de minimis.

Plan Provision Changes Since Prior Valuation

Maximum benefit amounts under IRS rules were updated from 2022 to 2023.

Table of Sample Rates – Non-contributory employees only

Location	New entrants	Benefit level	Death benefit	Supplement
Columbus	Closed	\$34.00	\$3,500	No
Jeannette	Closed	\$29.00	\$2,750	Yes
Mogadore	Closed	\$32.00	\$1,750	Yes
Calhoun	Closed	\$19.00 x (Service>3/1/98) + \$7.50 x (Service)	\$0	No
Chester	Closed	\$25.25	\$0	Yes
Newcomerstown	Discontinued	\$19.00	\$0	Yes

Schedule SB, line 24 — Change in Actuarial Assumptions**Actuarial assumption changes since prior valuation**

The following assumption changes have occurred since the December 1, 2022 valuation.

- The administrative expense component of normal cost decreased from \$860,000 to \$780,000.
- Interest rates and mortality were updated from 2022 to 2023 in accordance with PPA, based on the plan sponsor's election to switch from segment rates with a four-month look back period to the full yield curve.
- The withdrawal and retirement rates, form of payment and benefit commencement age assumptions were updated to reflect the results of the experience study completed in 2023.
- The expected return on asset assumption increased from 5.60% to 5.90%.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 35											
35–39											
40–44				1							1
45–49		1	1	2							4
50–54		8	1	4	1						14
55–59		8	5	4	3						20
60–64		7	3	5	3	3	1				22
65–69		1									1
70 & up											
Total		25	10	16	7	3	1				62

In each cell, the number is the count of active participants for each age/service combination.

Plan: OMNOVA Solutions Consolidated Pension Plan

EIN/PN: 34-1897652/001

Valuation Date: 12/01/2023

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	30,353	890,515	16,871,176	17,792,044
2024	68,483	1,190,875	16,441,585	17,700,943
2025	103,628	1,403,691	15,987,434	17,494,753
2026	137,386	1,641,272	15,504,716	17,283,374
2027	172,237	1,810,172	14,976,600	16,959,009
2028	203,817	1,986,954	14,443,531	16,634,302
2029	235,026	2,132,989	13,883,473	16,251,488
2030	260,674	2,271,366	13,303,128	15,835,168
2031	281,271	2,493,801	12,709,521	15,484,593
2032	298,105	2,605,661	12,084,024	14,987,790
2033	310,702	2,685,286	11,450,869	14,446,857
2034	323,838	2,819,312	10,812,899	13,956,049
2035	330,471	2,876,256	10,163,762	13,370,489
2036	340,041	2,956,962	9,515,138	12,812,141
2037	347,264	2,949,004	8,855,906	12,152,174
2038	354,210	2,967,454	8,201,225	11,522,889
2039	355,210	2,949,293	7,563,784	10,868,287
2040	354,131	2,923,718	6,934,751	10,212,600
2041	351,399	2,910,351	6,324,465	9,586,215
2042	346,139	2,849,925	5,734,129	8,930,193
2043	341,936	2,783,629	5,165,595	8,291,160
2044	334,344	2,706,008	4,624,731	7,665,083
2045	325,233	2,620,467	4,111,802	7,057,502
2046	315,296	2,528,593	3,628,850	6,472,739
2047	304,439	2,430,416	3,177,610	5,912,465
2048	292,606	2,325,955	2,759,531	5,378,092
2049	279,931	2,215,489	2,375,723	4,871,143
2050	266,270	2,099,571	2,026,867	4,392,708
2051	251,794	1,978,887	1,713,139	3,943,820
2052	236,611	1,854,380	1,434,158	3,525,149
2053	220,866	1,727,188	1,188,940	3,136,994
2054	204,733	1,598,556	976,038	2,779,327
2055	188,409	1,469,801	793,441	2,451,651
2056	172,102	1,342,237	638,723	2,153,062
2057	156,015	1,217,124	509,416	1,882,555
2058	140,343	1,095,646	402,663	1,638,652
2059	125,258	978,881	315,467	1,419,606
2060	110,907	867,759	245,267	1,223,933
2061	97,411	763,073	189,166	1,049,650
2062	84,858	665,447	144,948	895,253
2063	73,303	575,327	109,735	758,365
2064	62,778	492,997	82,878	638,653
2065	53,287	418,564	62,383	534,234
2066	44,816	351,978	46,557	443,351
2067	37,329	293,048	34,703	365,080
2068	30,781	241,464	25,705	297,950
2069	25,114	196,822	18,903	240,839
2070	20,262	158,638	13,825	192,725
2071	16,156	126,379	10,044	152,579
2072	12,722	99,471	7,254	119,447

Schedule SB, line 25 — Change in Method

Method changes since prior valuation

Effective December 1, 2023, the plan sponsor elected to switch the plan's discount rates from segment rates with a four-month lookback period to the full yield curve. This change qualifies for automatic IRS approval. No other method changes have occurred since the December 1, 2022 funding valuation.