

Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: RETIREMENT PLAN OF DONCASTERS INC. APPLICABLE TO EMPLOYEES PAID IN UNITED STATES DOLLARS
1b Three-digit plan number (PN): 002
1c Effective date of plan: 02/03/1997
2a Plan sponsor's name (employer, if for a single-employer plan): DONCASTERS, INC.
2b Employer Identification Number (EIN): 13-3491053
2c Plan Sponsor's telephone number: 860-677-1376
2d Business code (see instructions): 332900

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

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

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

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	278
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	14
	6a(2)	9
	6b	171
	6c	61
	6d	241
	6e	37
	6f	278
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan <u>RETIREMENT PLAN OF DONCASTERS INC. APPLICABLE TO EMPLOYEES PAID IN UNITED STATES DOLLARS</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DONCASTERS, INC.</u>	D Employer Identification Number (EIN) <u>13-3491053</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>11102919</u>
	b Actuarial value	2b	<u>12000831</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>192</u>	<u>15436254</u>
	b For terminated vested participants	<u>74</u>	<u>3514134</u>
	c For active participants	<u>14</u>	<u>1311754</u>
	d Total	<u>280</u>	<u>20262142</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.03 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>271636</u>
	c Target normal cost	6c	<u>271636</u>

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

SIGN HERE			
	Signature of actuary	<u>09/10/2025</u>	Date
	<u>ERIC TRANDAI</u>	<u>23-08808</u>	Most recent enrollment number
	<u>GALLAGHER BENEFIT SERVICES, INC.</u>	<u>781-373-6900</u>	Telephone number (including area code)
	<u>30 SPEEN STREET SUITE 500 FRAMINGHAM, MA 01701</u>		
	Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	9882
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	9882
10	Interest on line 9 using prior year's actual return of <u>12.49</u> %	0	1234
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		591
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>5.16</u> %		30
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		621
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11116

Part III Funding Percentages			
14	Funding target attainment percentage	14	59.17 %
15	Adjusted funding target attainment percentage	15	59.17 %
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	54.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	54.79 %

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/15/2024	314000						
07/12/2024	314000						
10/10/2024	130000						
01/15/2025	253000						
09/10/2025	158000						
			Totals ▶	18(b)	1169000	18(c)	0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1126600

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	271636	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	8272427	851102	
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	1122738	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	1122738	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1126600	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3862	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

A Name of plan RETIREMENT PLAN OF DONCASTERS INC. APPLICABLE TO EMPLOYEES PAID IN UNITED STATES DOLLARS	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DONCASTERS, INC.	D Employer Identification Number (EIN) 13-3491053	

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

CHARLES SCHWAB & CO. INC.AND AFFIL

94-1737782

(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)

AGILIS PARTNERS LLC

04-3513306

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	51103	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"/>

(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
CHARLES SCHWAB & CO. INC. AND AFFIL	59	0
(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.	
SEE ATTACHMENT 13-3191825	SEE ATTACHMENT	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

a Name: AGILIS PARTNERS, LLC	b EIN: 04-3513306
c Position: ACTUARY	
d Address: 130 TURNER ST., BLDG. 3 SUITE 510 WALTHAM, MA 02453	e Telephone: 860-446-4807

Explanation: CHANGE OF ACTUARY (KEVIN MORRISON) WITHIN THE FIRM.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan RETIREMENT PLAN OF DONCASTERS INC. APPLICABLE TO EMPLOYEES PAID IN UNITED STATES DOLLARS	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 DONCASTERS, INC.	D Employer Identification Number (EIN) 13-3491053

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	171332	303063
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	650000	411000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	1931286	1873672
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8365349	8162251
(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	11117967	10749986
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	11117967	10749986

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)	1186496	
(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)		1186496
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(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)		
(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)	135241	
(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)	380500	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	540731	
(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)	-149037	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		271023
c Other income	2c		121688
d Total income. Add all income amounts in column (b) and enter total	2d		1405180

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1503272	
(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)		1503272
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)	51103	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	218786	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		269889
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1773161

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-367981
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: COHNREZNICK LLP

(2) EIN: 33-4144829

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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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 554064.

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

A Name of plan <u>RETIREMENT PLAN OF DONCASTERS INC. APPLICABLE TO EMPLOYEES PAID IN UNITED STATES DOLLARS</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DONCASTERS, INC.</u>	D Employer Identification Number (EIN) <u>13-3491053</u>	

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

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

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

1	
---	--

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): 82-3967259

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.)
----------------	---

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

December 31, 2024 and 2023



**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

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Independent Auditor's Report

To the Plan Administrator
Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars

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

We have performed audits of the financial statements of Retirement Plan of DONCASTERS Inc. Applicable to Employees Paid in United States Dollars (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)"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

Opinion

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

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter

Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) (Schedule H, Line 4i) for the year ended December 31, 2024 are presented for purposes of additional analysis and are 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).

CohnReznick LLP

Hartford, Connecticut
October 9, 2025

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Statements of Net Assets Available for Benefits
December 31, 2024 and 2023**

	2024	2023
Assets		
Investments, at fair value		
Mutual funds	\$ 2,840,056	\$ 2,997,859
Unit investment trusts	5,322,195	5,367,490
Government agency obligations	1,873,672	1,931,286
Total investments	10,035,923	10,296,635
Receivables		
Employer contributions	411,000	650,000
Cash	303,063	171,332
Net assets available for benefits	\$ 10,749,986	\$ 11,117,967

See Notes to Financial Statements.

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2024 and 2023**

	2024	2023
Additions		
Investment income		
Dividends and interest	\$ 135,241	\$ 132,827
Other income	121,688	51,264
Net (depreciation) appreciation fair value of investments	(38,245)	1,024,851
Total investment income	218,684	1,208,942
Employer contributions	1,186,496	1,319,000
Total additions	1,405,180	2,527,942
Deductions		
Benefits paid to participants	1,503,272	1,489,917
Administrative expenses	269,889	262,290
Total deductions	1,773,161	1,752,207
Increase (decrease) in net assets	(367,981)	775,735
Net assets available for benefits		
Beginning of year	11,117,967	10,342,232
End of year	\$ 10,749,986	\$ 11,117,967

See Notes to Financial Statements.

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Notes to Financial Statements
December 31, 2024 and 2023**

Note 1 - Description of the Plan

The following description of the Retirement Plan of DONCASTERS Inc. Applicable to Employees Paid in United States Dollars (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan established effective February 3, 1997, and most recently amended December 17, 2020. The Plan covers: (1) employees of DONCASTERS Inc. (the "Company") and participating companies who completed an hour of service on and after the effective date but before January 1, 1999, (2) all former employees of Inco who are entitled to pensions or vested accrued benefits under the Inco Plan, including their survivors and beneficiaries and (3) all former employees of Wyman-Gordon Investment Castings, Inc. who are transferred employees under the Wyman-Gordon agreement, including their survivors and beneficiaries. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Board of Directors is responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Board of Directors.

Effective February 28, 2019, the Plan was amended to freeze the benefit accruals for all Plan participants. Average final compensation and continuous service are frozen as of that date.

Effective June 28, 2019, the Plan was amended to merge EBC Industries, Inc. Pension Plan into the Plan.

Pension benefits

Pension benefits are determined based on an employee's classification into one of the following six categories based on his or her allocation to a particular division(s) of the Company: DONCASTERS Precision Castings ("DPC"); Wyman-Gordon Investment Castings, Inc. ("WGIC"); union employees of the Storms Forge Division of DONCASTERS Inc. ("Union"); nonunion employees of EBC Industries, Inc. ("EBCN"); union employees of EBC Industries, Inc. ("EBCU"); and all other employees of the Company, unless they are allocated to a division which has not adopted the Plan, or they are otherwise excluded from participation ("DONCASTERS").

Employees from each of the categories described below may elect to receive their pension benefits in the form of a joint and survivor annuity, single annuity or other optional payments, as defined. Further, if employees terminate before rendering five years of service, they forfeit the right to receive benefits under the Plan.

DONCASTERS

For years of service up to December 31, 2004, employees of DONCASTERS earn a pension benefit beginning at normal retirement age (65) in an amount equal to 1% of average final compensation, as defined, up to 50% of the Social Security Taxable Wage Base ("SSTWB"), plus 1.5% of average final compensation in excess of 50% of the SSTWB, times years of credited service (not to exceed 35), as defined.

For service in excess of 35 years, participants earn an additional accrual at 1.5% of average final compensation times years of credited service for each such year in excess of 35 years. However, in no event will a participant receive an annual benefit that is less than \$396 multiplied by the number of years of credited service.

Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars

Notes to Financial Statements
December 31, 2024 and 2023

For years of service beginning January 1, 2005, employees of DONCASTERS earn a pension benefit beginning at normal retirement age (65) in an amount equal to .7% of average final compensation, as defined, up to 50% of the SSTWB, plus 1.05% of average final compensation in excess of 50% of the SSTWB, times years of credited service (not to exceed 35), as defined. For service in excess of 35 years, participants earn an additional accrual at 1.05% of average final compensation times years of credited service for each such year in excess of 35 years. However, in no event will a participant receive an annual benefit that is less than \$264 multiplied by the number of years of credited service.

The Plan provides for unreduced early retirement benefits for active employees who have either completed 30 years of credited service or who have completed 10 years of service and have attained the age of 62. Early retirement benefits of participants who do not satisfy these requirements will have their normal pension reduced based on the number of years that the participant's early retirement date precedes the normal retirement date. The Plan provides certain eligible participants, as defined, with a monthly early retirement supplement in the amount of \$21 for each year of credited service, payable until the employee attains the age of 62.

The Plan was amended to preclude any employees of DONCASTERS hired after January 1, 1999 from entering the Plan. Benefits continue to accrue to active participants hired prior to that date.

Wyman-Gordon Investment Castings, Inc.

For each year of credited service and a pro-rata share for each fraction thereof to a maximum of 30 years, employees of Wyman-Gordon Investment Castings, Inc. earn a pension benefit beginning at normal retirement age (65) in an amount equal to 0.6% of the participant's final average earnings up to the average noncontributory wage base, and 1.0% of the participant's final average earnings in excess of the average noncontributory wage base; provided, however, that the annual amount determined under the preceding clause shall not be less than 12 times \$18 (\$216) for each year of credited service and a pro-rata share for each fraction thereof to a maximum of 30 years.

Service prior to May 18, 1990 shall be disregarded from the calculation of a participant's final average earnings.

EBC Industries, Inc. nonunion

A EBCN participant's accrued benefit is equal to 35% of such participant's average monthly compensation less 50% of the estimated primary benefit under the Social Security Act in effect at the time of their normal retirement date, reduced by 1/25th for each year or service for benefit accrual purposes that such participant's total years of services are less than 25.

EBC Industries, Inc. union

A EBCU participant's accrued benefit shall be equal to such EBCU participant's years of service for benefit accrual purposes (up to a maximum of 40 years) multiplied by a certain dollar amount based on the year of retirement as defined in the Plan document.

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Notes to Financial Statements
December 31, 2024 and 2023**

DONCASTERS Precision Castings

For employees of DPC, the benefit payable to participants is determined by multiplying years of credited service (not to exceed 30 years) by the sum of: a) 0.6% of average final compensation, as defined, up to the average of the SSTWB's for the 20 years preceding the date of termination or retirement ("Average SSTWB") and b) 1% of average final compensation in excess of the Average SSTWB. However, in no event will a participant receive an annual benefit that is less than \$216 multiplied by the number of years of credited service. If a participant elects to retire early, his or her benefits will be reduced based on the number of years that the participant's early retirement date precedes the normal retirement date.

If participants have five or more years of vested service, they may retire early as of the first day of the month after they reach age 55. If they do retire early and elect to receive their pension before the normal retirement date, the monthly benefit will be reduced because benefits will be paid over a longer period of time.

The Plan was amended to preclude any employees of DPC hired after December 1, 1999 from entering the Plan. Benefits continue to accrue to active participants hired prior to that date.

Union employees of Storms Forge

For Union employees, the monthly benefit to which a participant is entitled is equal to the sum of the benefit accrual rates (expressed as a flat dollar amount) in effect during each year of credited service, as defined. The applicable flat dollar amount varies based on the particular year in which service is rendered. Subsequent to February 9, 1999, benefits accrue at \$20 per month, per year of credited service. If a participant elects to retire early, the accrued benefit payable will be reduced by 0.25% for each month by which the participant's early retirement date precedes the normal retirement date.

As of December 31, 2000, the Plan was amended to cease all future benefit accruals of Union employees.

Death and disability benefits

DONCASTERS

In the event of the death of a vested participant, death benefits and preretirement survivor benefits (if applicable) will be paid in accordance with the Plan document. For participants who die after receiving retirement benefits, death benefits will be paid according to the form of payment elected at retirement.

If a participant becomes totally and permanently disabled and has completed 10 years of service, the participant will be eligible for a disability retirement benefit. In addition, the participant will be eligible for a monthly supplement in an amount equal to \$21 per month multiplied by the number of years of credited service. This supplemental benefit is payable until such time as the participant first meets the age or disability requirements of the Social Security program. Participants will generally continue to accrue credited and vesting service under the Plan during a period of disability.

DONCASTERS Precision Castings

In the event of the death of a vested participant, death benefits and preretirement survivor benefits (if applicable) will be paid in accordance with the Plan document. For participants who die after receiving retirement benefits, death benefits will be paid according to the form of payment elected at retirement.

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Notes to Financial Statements
December 31, 2024 and 2023**

Participants will generally continue to accrue credited and vesting service under the Plan during a period of disability. Upon turning age 65, benefits will be calculated in the same manner as described above in the "Pension benefits" section.

Wyman-Gordon Investment Castings, Inc.

Upon the death of a WGIC Participant prior to his annuity commencement date, his Eligible Spouse, if any, shall receive a death benefit in accordance with Plan provisions. If the WGIC Participant does not have an Eligible Spouse, no death benefit shall be paid, and the WGIC Participant's rights under the Plan shall terminate upon his death before his annuity commencement date. Upon the death of a WGIC Participant on or after his annuity commencement date, no death benefits shall be payable other than any benefit that may be due pursuant to a form of benefit payment that includes a survivor benefit.

EBC Industries, Inc.

The death benefit provided for EBCU and EBCN participants shall be the minimum spouse's death benefit, as described in the Plan document. In the case of an unmarried EBCU or EBCN Participant who dies prior to his Retirement Date, no death benefits shall be payable.

If an EBCU or EBCN Participant becomes Totally and Permanently Disabled prior to retirement or separation from service, and such condition continues for a period of six (6) consecutive months and by reason thereof such EBCU or EBCN Participant's status as an Employee ceases, then said disabled EBCU or EBCN Participant shall be entitled to receive a benefit equal to his Accrued Benefit reduced by 0.5% for each month that the date on which his disability benefit commences precedes his Normal Retirement Date.

Union employees of Storms Forge

In the event of the death of a vested participant, death benefits and preretirement survivor benefits (if applicable) will be paid in accordance with the Plan document. For participants who die after they have begun receiving retirement benefits, death benefits will be paid according to the form of payment elected at retirement.

In the event of total and permanent disability prior to age 65, participants will receive a monthly benefit in accordance with the terms identified in the Plan. Upon turning age 65, benefits will be calculated in the same manner as described above in the "Pension benefits" section.

Note 2 - Summary of accounting policies

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars

Notes to Financial Statements
December 31, 2024 and 2023

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisers and trustee. See Note 4 for discussion of fair value measurements.

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

Cash

Assets of the Plan that are not invested by Charles Schwab Trust Bank, the trustee of the Plan, during 2024 and 2023, may, at times, be temporarily held in a noninterest-bearing cash account. These temporary cash accounts may be subject to federally insured limits. The Plan has not experienced any losses in such accounts. The Plan believes it is not exposed to any significant credit risk on cash.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits under the Plan are based on an employee's average final compensation or a benefit accrual and credited service, as defined. Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The significant actuarial methods and assumptions used in determining accumulated plan benefits in the valuations as of December 31, 2023 were: (a) life expectancy of participants (Section 430(h)(3) prescribed separate state annuitant and nonannuitant mortality tables) based on the Pri-2012 Total Dataset Static Mortality rates with scale MP-2021, (b) retirement age assumptions (the assumed retirement age ranged from 55 to 65) and (c) investment return (assumed average rate of return compounded annually at 6.53%). The mortality assumption for purposes of accumulated plan benefits (see Note 8) changed from the IRS 2023 static mortality table to the IRS 2024 static mortality table. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024. Had the valuations been performed as of December 31, 2023, there would be no material differences.

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Notes to Financial Statements
December 31, 2024 and 2023**

Changes in actuarial assumptions included interest rates used to determine the funding target and target normal cost, which changed from the 2023 Highway and Transportation Funding Act ("HATFA") rates of 4.75%, 5.00% and 5.74% to the 2024 HATFA rates of 4.75%, 4.87% and 5.59%, respectively, resulting in a decrease in the effective interest rate from 5.16% to 5.03%. Other changes in actuarial assumptions included mortality assumptions, which were updated from the 2023 to the 2024 Static Mortality Table as prescribed by the IRS, and the amount of administrative expenses.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Subsequent events

The Plan has evaluated subsequent events through October 9, 2025, the date the financial statements were available to be issued.

Note 3 - Certified by trustee

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Investments held at December 31, 2024 **and 2023**, and investment loss for the years then ended, that are disclosed in the accompanying financial statements and supplementary schedule, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Charles Schwab Trust Bank, the trustee of the Plan.

Note 4 - Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities ("Level 1") and the lowest priority to unobservable inputs ("Level 3"). The three levels of the fair value hierarchy under Financial Accounting Standards Board issued Accounting Standards Codification 820 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;

Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars

Notes to Financial Statements
December 31, 2024 and 2023

- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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

Mutual funds/Unit investment trusts: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds or unit investment trusts that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds or unit investment trusts held by the Plan are deemed to be actively traded.

US Government agency obligations: Valued using pricing models maximizing the use of observable inputs for similar securities.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 **and** 2023:

	2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,840,056	\$ -	\$ -	\$ 2,840,056
Unit investment trusts	5,322,195	-	-	5,322,195
Government agency obligation	-	1,873,672	-	1,873,672
Total investments, at fair value	\$ 8,162,251	\$ 1,873,672	\$ -	\$ 10,035,923

	2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,997,859	\$ -	\$ -	\$ 2,997,859
Unit investment trusts	5,367,490	-	-	5,367,490
Government agency obligation	-	1,931,286	-	1,931,286
Total investments, at fair value	\$ 8,365,349	\$ 1,931,286	\$ -	\$ 10,296,635

Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars

Notes to Financial Statements
December 31, 2024 and 2023

Note 5 - Related party transactions and party-in-interest transactions

As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are party-in-interest transactions under ERISA.

Note 6 - Funding policy

The Company's funding policy is to make annual contributions to the Plan in amounts which will meet or exceed the minimum funding requirement of ERISA. Applicable to the years ended December 31, 2024 and 2023, the Company made contributions totaling \$1,186,496 and \$1,319,000, respectively, which exceeded the required minimum funding. For 2024 and 2023, the Company did not apply a funding standard carryover balance.

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

Note 7 - Plan termination

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

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

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations, and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Notes to Financial Statements
December 31, 2024 and 2023**

Note 8 - Accumulated plan benefits

Statement of accumulated plan benefits at December 31, 2023:

Vested benefits	
Participants currently receiving payments	\$ 13,859,138
Participants entitled to deferred benefits	3,028,106
Other participants	<u>1,169,629</u>
Total vested benefits	18,056,873
Total nonvested benefits	<u>375</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 18,057,248</u>

Statement of changes in accumulated plan benefits for the year ended December 31, 2023:

Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 17,528,390</u>
Increase (decrease) during the year attributable to	
Decrease in discount period at 7.07%	1,187,488
Benefits paid	(1,489,917)
Assumption changes	738,384
Additional benefits earned including (gains) losses	<u>92,903</u>
Net increase	<u>528,858</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 18,057,248</u>

Note 9 - Tax status

The IRS has determined and informed the Company by a letter dated July 21, 2003, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

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

**Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars**

**Notes to Financial Statements
December 31, 2024 and 2023**

Note 10 - 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.

Supplementary Information

Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars
EIN 13-3491053
Plan # 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
Year Ended December 31, 2024

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost	(e) Current value
	Hand Composite Employee Benefit Trust	Unit investment trust	\$ 3,311,610	\$ 2,786,617
	IShares Core MSCI International Stock ETF	Unit investment trust	1,414,060	1,284,240
*	Schwab US Broad Market ETF	Unit investment trust	965,373	1,251,338
	AB Large Cap Growth Adv CL	Mutual fund	515,493	585,717
	Boston Partners All Cap Inst	Mutual fund	584,405	538,603
	Dodge & Cox International Stock FD	Mutual fund	409,891	420,607
	Lazard International Strategic EQ PT	Mutual fund	507,690	392,832
	Pimco High-Yield Fund Instl Class	Mutual fund	545,481	491,885
	T Rowe Price Emerging Markets Bond Fund I	Mutual fund	490,678	410,412
	US Treasury Bond Stripped Prin P	Government agency obligation	1,294,051	801,702
	US Treasury Strip	Government agency obligation	893,334	419,078
	Us Treas Strip	Government agency obligation	501,551	468,084
	United States Treasury Bond Strip	Government agency obligation	208,991	184,808
	Total		<u>\$ 11,642,608</u>	<u>\$ 10,035,923</u>
*	Party-in-interest.			

See Independent Auditor's Report.



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Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars
 EIN: 13-3491053 Plan Number: 002
 Schedule SB, Line 26a – Schedule of Active Participant Data

Years of Credited Service

	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Attained Age											
Under 25											0
25 to 29											0
30 to 34											0
35 to 39											0
40 to 44											0
45 to 49					1						1
50 to 54					1	1					2
55 to 59						1					1
60 to 64					4	2					6
65 to 69						1					1
70 & up					2	1					3
Total	0	0	0	0	8	6	0	0	0	0	14

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

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

Actuarial Methods

The actuarial methods described in this section are either required by IRC §430 or were selected from the methods permitted by IRC §430.

Funding Method

The funding target and target normal cost for minimum funding calculations are determined using the unit credit cost method as prescribed by Treasury regulation section 1.430(d)-1. The liability under the unit credit cost method is the value of the accrued benefit using service and pay as of the valuation date. The sum of the present value of the accrued benefits for all participants is the funding target liability. The normal cost is the present value of the benefits earned during the year. The target normal cost is the sum of the normal costs for all participants and the assumed administrative expenses.

Asset Valuation Method

The Valuation Assets are determined using a method that spreads asset gains/(losses) over a two year period on an annual basis. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. Accrued contributions receivable, if any, are included in the Valuation Assets. This is known as an actuarial value of assets and is in compliance with the Pension Protection Act of 2006. As a result of applying these smoothing techniques, the valuation assets will generally fluctuate less than the market value of assets.

Measurement Date

January 1, 2024

Valuation Date

First day of the plan year.

Benefits Not Valued

Participants whose benefits have a present value of less than \$5,000 are eligible to receive a single lump sum payment. We have not directly valued this option, but have instead valued the benefit using the same assumptions as for other participants.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

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

Economic Assumptions

Interest Rates

Minimum Funding

September 2023 IRS Segment Rates (reflecting segment rate stabilization as amended under ARP 2021):

First Segment	4.75%
Second Segment	4.87%
Third Segment	5.59%
Single Effective Rate	5.03%

Future Increases in Maximum Pay and Benefits

Pay and benefits limitations set by IRC 401(a)(17) and 415(b), are not assumed to increase in the future.

Future Cost of Living Adjustments

None.

Plan-related Expenses

\$271,636 was added to the Target Normal Cost to represent plan-related expenses anticipated to be paid from the plan's assets for the plan year.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

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

Demographic Assumptions (cont.)

Termination

Sample rates of termination from active employment by age and service are illustrated below:

<u>Age</u>	<u>Years of Service</u>			
	<u>0-1</u>	<u>2-4</u>	<u>5-9</u>	<u>10+</u>
25	0.2174	0.1714	0.1296	0.0000
30	0.1861	0.1358	0.0839	0.0484
35	0.1678	0.1102	0.715	0.0502
40	0.1591	0.1035	0.0601	0.0415
45	0.1548	0.0947	0.0582	0.0373
50	0.1560	0.0890	0.0532	0.0349
55	0.1352	0.0782	0.0259	0.0088
60+	0.1363	0.0784	0.0212	0.0020

Decrement Timing

Beginning of year decrements.

Marriage

90% of all plan participants are assumed to be married. Wives are assumed to be 3 years younger than husbands.

Form of Payment

100% of participants are assumed to elect a life annuity.

New Employees

No new or rehired employees are assumed.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

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

Rationale for Significant Actuarial Assumptions

Interest Rate

The lookback basis was selected from the methods permitted by IRC §430. The underlying rates are based on historical market data and are published periodically by the IRS.

Plan-related Expenses

As required IRC §430, we have estimated plan-related expenses anticipated to be paid from the plan's assets for the coming plan year. This may include, but is not limited to, anticipated PBGC premiums, trustee fees, actuarial fees, legal fees, and administration costs that are paid from the plan trust.

Assumed Rate of Return on Assets for Purposes of Calculating Actuarial Value of Assets

The assumed rate of return of 7.07% for the 2023 plan year, which was used in calculating the Actuarial value of assets as of January 1, 2024, is an assumed rate of return on assets for the 2023 plan year developed by the Plan's investment advisor. The assumed rate of return for the 2022 plan year was 4.73%. These rates were then compared to the 3rd segment rate applicable for each plan year and limited if necessary.

Mortality

The mortality tables and any applicable improvement projection scales used for purposes of this valuation were selected from those permitted by IRC §430. Updates are published periodically by the IRS.

Termination and Retirement

The termination and retirement rates are based on the plan sponsor's expectations of future experience and were inherited from the Plan's prior actuary. The termination rates vary by both age and service because newly hired employees are expected to terminate at a higher rate than longer-term employees. Actual experience and gains and losses are periodically reviewed to identify any significant deviation from expectations.

Commencement Dates for Terminated Vested Participants

The commencement dates for terminated vested participants are based on the plan sponsor's expectations of future experience and were inherited from the Plan's prior actuary. Actual experience is periodically reviewed to identify any significant deviation from expectations.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

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

Rationale for Significant Actuarial Assumptions (cont.)

Form of Payment

Participants are assumed to commence payments with the assumed forms based on the plan sponsor's expectations of future experience and taking the assumed marital status into account. Actual experience and gains and losses are periodically reviewed to identify any significant deviation from expectations that would materially affect the results.

Marriage Assumptions

The percentage married and spousal age difference assumptions are based on the plan sponsor's expectations of their population.

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

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

A Name of plan Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Doncasters Inc.	D Employer Identification Number (EIN) 13-3491053	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	11,102,919	
b Actuarial value	2b	12,000,831	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	192	15,436,254	15,436,254
b For terminated vested participants	74	3,514,134	3,514,134
c For active participants	14	1,311,754	1,311,754
d Total	280	20,262,142	20,262,142
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	5.03 %	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	271,636	
c Target normal cost	6c	271,636	

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	Eric Trandai ET Signature of actuary	<u>9/10/2025</u> Date
	<u>Eric Trandai</u> Type or print name of actuary	<u>23-08808</u> Most recent enrollment number
	<u>Gallagher Benefit Services, Inc.</u> Firm name	<u>(781) 373-6900</u> Telephone number (including area code)
	<u>30 Speen Street Suite 500 Framingham MA 01701</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	9,882
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	9,882
10	Interest on line 9 using prior year's actual return of <u>12.49</u> %	0	1,234
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		591
	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>5.16</u> %		30
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		621
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	11,116

Part III Funding Percentages			
14	Funding target attainment percentage	14	59.17%
15	Adjusted funding target attainment percentage	15	59.17%
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	54.93%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	54.79%

Part IV Contributions and Liquidity Shortfalls							
18 Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/15/2024	314,000						
07/12/2024	314,000						
10/10/2024	130,000						
01/15/2025	253,000						
09/10/2025	158,000						
			Totals ▶	18(b)	1,169,000	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,126,600
20 Quarterly contributions and liquidity shortfalls:			
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
c	If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 64

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	271,636
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	8,272,427	851,102
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	1,122,738
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0
36 Additional cash requirement (line 34 minus line 35)	36	1,122,738
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,126,600

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

a Total (excess, if any, of line 37 over line 36)	38a	3,862
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

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Line 22 – Description of Weighted average retirement age

Wyman-Gordon

Age	Retirement Rate	Percent Remaining	Retirement Probability
55	20%	100.0%	20.0%
56	10%	80.0%	8.0%
57	10%	72.0%	7.2%
58	10%	64.8%	6.5%
59	10%	58.3%	5.8%
60	10%	52.5%	5.3%
61	10%	47.2%	4.7%
62	25%	42.5%	10.6%
63	15%	31.9%	4.8%
64	15%	27.1%	4.1%
65	100%	23.0%	23.0%

Storms Forge

Age	Retirement Rate	Percent Remaining	Retirement Probability
55	0%	100.0%	0.0%
56	0%	100.0%	0.0%
57	0%	100.0%	0.0%
58	0%	100.0%	0.0%
59	0%	100.0%	0.0%
60	4%	100.0%	4.0%
61	5%	96.0%	4.8%
62	5%	91.2%	4.6%
63	5%	86.6%	4.3%
64	5%	82.3%	4.1%
65	100%	78.2%	78.2%

Weighted average retirement age 60.0

Weighted average retirement age 64.0

The weighted average of these retirement ages based on the composition of the active population and adjusting for employees who are already older than their earliest retirement age is 64.2.

Retirement Plan of Doncasters, Inc. Applicable to Employees Paid in United States Dollars
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2023

EIN: 13-3491053
Plan Number: 002

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

Fund Family/Provider	EIN	Formula
AllianceBernstein	13-3191825	Rate of 0.15% of average daily balance of asset(s)
Allianz Global Investors	Not Available	Rate of 0.02% of average daily balance of asset(s)
Lazard	Not Available	Rate of 0.10% of average daily balance of asset(s)
Robeco Investment Funds	Not Available	Rate of 0.10% of average daily balance of asset(s)

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions

Effective Date February 3, 1997. Most recent restatement generally effective January 1, 2017. Most recent amendment effective October 18, 2019.

Plan provisions on the following pages have been divided into the following categories:

- Doncasters
- Wyman-Gordon
- Storms Forge Union
- EBC Industries

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Doncasters	
Year of Service	Years earned as of February 3, 1997 plus service after February 3, 1997 earned on a pro-rata basis.
Eligibility	All employees who received compensation in United States dollars were eligible to participate in the Plan after completion of one year of service with a participating company. Participation was frozen effective December 31, 1998.
Credited Service	Credited service is the total of Credited Service before February 3, 1997 recognized under the Inco Plan and Credited Service after February 3, 1997 completed by an Employee. No service shall be credited to Highly Compensated Employees for benefit accrual purposes after December 31, 2015. No service shall be credited to all other employees for benefit accrual purposes after February 28, 2019.
Vesting Service	Same as Credited Service, except service continues accruing after February 28, 2019 for this purpose.
Vesting	100% upon completion of 5 years of Vesting Service.
Average Final Compensation	Average of the earnings in the 5 years of Credited Service with the highest earnings during the last 10 years of Credited Service.
Covered Compensation	Average of Social Security Wage Bases (SSWB) for the most recent 35-year period ending with the year a participant reaches Social Security Retirement Age (SSRA). Any future years' SSWB prior to SSRA are assumed to be equal to the most recently known year. These tables are updated and published each year by the IRS.
Social Security Wage Base	Maximum wages on which Social Security taxes may be imposed for a given year.
Accrued Normal Retirement Benefit	The monthly retirement benefit payable at Normal Retirement Age as a single life annuity. Benefit accruals were frozen for Highly Compensated Employees effective December 31, 2015 and all other participants effective February 28, 2019.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Doncasters (cont.)

Normal Retirement

Eligibility

First of the month coincident with or next following age 65 and 5 years of service.

Monthly Benefit

For service through December 31, 2004: 1% of Average Final Compensation up to 50% of the Social Security Wage Base plus 1.5% of Average Final Compensation in excess of 50% of the Social Security Wage Base, times Credited Service (limited to 35 years); plus 1.5% of Average Final Compensation times Credited Service in excess of 35 years (earned through December 31, 2004). Minimum benefit of \$33 per month times Credited Service earned through December 31, 2004.

For service after December 31, 2004: 0.7% of Average Final Compensation up to 50% of the Social Security Wage Base plus 1.05% of Average Final Compensation in excess of 50% of the Social Security Wage Base, times Credited Service (limited to 35 years); plus 1.05% of Average Final Compensation times Credited Service in excess of 35 years (earned after December 31, 2004). Minimum benefit of \$22 per month times Credited Service earned after December 31, 2004.

Early Retirement

Eligibility

First of the month coincident with or next following age 55 and 15 years of service or at any age with 30 years of Credited Service.

Monthly Benefit

Percentages are interpolated for retirements in between whole ages. Participants with 30 years of Credited Service are eligible for an unreduced pension at any age. Terminated vested participants who left after age 50 with 10 years of service are eligible to commence according to the following Early Retirement Reduction table:

Retirement Age	Multiplier
55	60%
56	66%
57	72%
58	79%
59	87%
60	94%
61	97%
62	100%

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Doncasters (cont.)

Other terminated vested participants can commence benefits early based on the following reduction factors:

<u>Retirement Age</u>	<u>Multiplier</u>
55	44%
56	47%
57	51%
58	55%
59	59%
60	64%
61	70%
62	77%
63	85%
64	93%
65	100%

Late Retirement

Participants may continue employment after their Normal Retirement Date, in which case they will receive the greater of (A) the accrued benefit based on Credited Service and Pay upon termination, and (B) their benefit calculated at Normal Retirement Date, actuarially increased to actual retirement date.

Disability Retirement Benefit

An Employee who has completed 10 years of Credited Service and who became totally and permanently disabled by physical or mental impairment or disease so as to be prevented thereby from engaging in any occupation or employment shall be entitled to receive a Disability Retirement Pension commencing on his Disability Retirement Date which shall be the first day of the month subsequent to his becoming eligible for a Disability Retirement Pension.

Surviving Spouse Death Benefit

50% of the amount that would have been payable to the member as if the member had retired early on the first day of the month of death and had elected the 50% joint and survivor option provided the member had been married at least one year. Benefit commences no earlier than the first day of the month the member could have retired, but not later than the member's normal retirement date.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Doncasters (cont.)

Normal Form of Payment	Life annuity. For married participants, actuarially reduced 50% Joint and Survivor annuity.
Optional Forms of Payment	Life annuity; 50%, 75%, or 100% Joint and Survivor annuity.
Optional Form Conversion Basis	Optional forms are calculated as the actuarial equivalent of the normal form, using the 90% male and 10% female blend of the 1979 George B. Buck Mortality Table and 7.5% interest.
Employee Contributions	None.
Maximum Pay and Benefits	Pay and benefits for any given year must not exceed the limitations set by IRC 401(a)(17) and 415(b), respectively. The plan is administered in compliance with these limits and increase them automatically as published by the IRS.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Wyman-Gordon

Year of Service	Years earned as of February 3, 1997 plus service after February 3, 1997 earned on a pro-rata basis.
Eligibility	Employees of Wyman-Gordon Investment Castings immediately prior to December 1, 1999, or active participants in the Wyman-Gordon Plan immediately prior to December 1, 1999.
Credited Service	Credited service is the total of Credited Service before February 3, 1997 recognized under the Inco Plan and Credited Service after February 3, 1997 completed by an Employee. Credited Service shall not include any period of service prior to May 18, 1990. No service shall be credited to Highly Compensated Employees for benefit accrual purposes after December 31, 2015. No service shall be credited to all other employees for benefit accrual purposes after February 28, 2019.
Vesting Service	Same as Credited Service, except service continues accruing after February 28, 2019 for this purpose.
Vesting	100% upon completion of 5 years of Vesting Service.
Average Final Compensation	Average of the earnings in the 5 years of credited service with the highest earnings during the last 10 years of credited service.
Average Non-Contributory Wage Base	Average of Social Security Wage Bases (SSWB) for the most recent 20-year period ending with the year a participant reaches Social Security Retirement Age (SSRA). Any future years' SSWB prior to SSRA are assumed to be equal to the most recently known year. These tables are updated and published each year by the IRS.
Social Security Wage Base	Maximum wages on which Social Security taxes may be imposed for a given year.
Normal Retirement	
<i>Eligibility</i>	First of the month coincident with or next following Social Security Retirement Age and 5 years of service.
<i>Monthly Benefit</i>	0.6% of Final Average Compensation up to the Average Non-Contributory Wage Base, plus 1% of Average Final Compensation in excess of the Average Non-Contributory Wage Base, times Credited Service (maximum 30 years). Minimum benefit of \$18 per month times Credited Service (maximum 30 years).

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Wyman-Gordon (cont.)

Accrued Normal Retirement Benefit The monthly retirement benefit payable at Normal Retirement Age as a single life annuity. Benefit accruals were frozen for Highly Compensated Employees effective December 31, 2015 and all other participants effective February 28, 2019.

**Early Retirement
Eligibility**

First of the month coincident with or next following age 55 and 5 years of credited service.

Monthly Benefit

Accrued normal retirement benefit reduced by $\frac{1}{2}$ of 1% for each month benefit commencement precedes normal retirement date.

Late Retirement

Participants may continue employment after their Normal Retirement Date, in which case they will receive the greater of (A) the accrued benefit based on Credited Service and Pay upon termination, and (B) their benefit calculated at Normal Retirement Date, actuarially increased to actual retirement date.

Disability Retirement Benefit

An Employee who has completed 10 years of Credited Service and who became totally and permanently disabled by physical or mental impairment or disease so as to be prevented thereby from engaging in any occupation or employment shall be entitled to receive a Disability Retirement Pension commencing on his Disability Retirement Date which shall be the first day of the month subsequent to his becoming eligible for a Disability Retirement Pension.

Surviving Spouse Death Benefit

50% of the amount that would have been payable to the member as if the member had retired early on the first day of the month of death and had elected the 50% joint and survivor option provided the member had been married at least one year. Benefit commences no earlier than the first day of the month the member could have retired, but not later than the member's normal retirement date.

Normal Form of Payment

Life annuity. For married participants, actuarially reduced 50% Joint and Survivor annuity.

Optional Forms of Payment

Life annuity; 50%, 66 $\frac{2}{3}$ %, 75%, or 100% Joint and Survivor annuity; 10 year Certain and Continuous annuity; Social Security Level Income annuity.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Wyman-Gordon (cont.)

Optional Form Conversion Basis	Optional forms are calculated as the actuarial equivalent of the normal form, using the values set forth in Appendix C in Supplement C of the Plan Document.
Employee Contributions	None.
Maximum Pay and Benefits	Pay and benefits for any given year must not exceed the limitations set by IRC 401(a)(17) and 415(b), respectively. The plan is administered in compliance with these limits and increase them automatically as published by the IRS.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Storms Forge Union

Year of Service 1,000 hours of service in a plan year.

Eligibility Former employees of the Storms Forge Division of Doncasters Inc. Participation was frozen effective December 31, 2000. Effective December 31, 2001, the Pension Plan for Hourly Paid Employees of the Storms Forge Division of Doncasters Inc. merged with the Plan.

Credited Service One Year of Service is credited for each plan year in which an employee completes 1,000 or more hours of service. No service is credited after December 31, 2000.

Vesting Service Same as Credited Service, except service continues accruing after December 31, 2000 for this purpose.

Vesting 100% upon completion of 5 years of Vesting Service.

Normal Retirement Eligibility First of the month coincident with or next following age 65 and 5 years of service.

Monthly Benefit Benefit Rate times Years of Service according to the schedule below.

<u>Service Period</u>	<u>Multiplier</u>
1/1/1985 – 5/14/1989	\$1.00
5/15/1989 – 12/31/1989	\$15.00
1/1/1990 – 12/31/1990	\$14.00
1/1/1991 – 12/31/1991	\$15.00
1/1/1992 – 2/8/1994	\$16.00
2/9/1994 – 2/8/1995	\$17.00
2/9/1995 – 2/8/1996	\$17.50
2/9/1996 – 2/8/1997	\$18.50
2/9/1997 – 2/8/1998	\$19.50
2/9/1998 – 12/31/2000	\$20.00

Accrued Normal Retirement Benefit The monthly retirement benefit payable at Normal Retirement Age of a life annuity basis. Benefit accruals were frozen for all participants effective December 31, 2000.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Storms Forge Union (cont.)

Early Retirement

Eligibility

First of the month coincident with or next following age 60 and 10 years of service.

Monthly Benefit

Accrued normal retirement benefit reduced by $\frac{1}{4}$ of 1% for each month benefit commencement precedes normal retirement date.

Late Retirement

Participants may continue employment after their Normal Retirement Date, in which case they will receive the greater of (A) the accrued benefit based on Credited Service and Pay upon termination, and (B) their benefit calculated at Normal Retirement Date, actuarially increased to actual retirement date.

Disability Retirement Benefit

Participants who become totally and permanently disabled before age 65 are entitled to a monthly benefit of \$420 multiplied by a fraction which is the benefit service with the company over the sum of the benefit service with the company and comparable service recognized under the predecessor plan.

Participants who become totally and permanently disabled after age 65 are entitled to a monthly benefit of the benefit service with the company multiplied by the applicable benefit rate:

<u>Service Period</u>	<u>Multiplier</u>
5/15/1989 – 2/8/1991	\$14.00
2/9/1991 – 2/8/1992	\$15.00
2/9/1992 – 2/8/1994	\$16.00
2/9/1994 – 2/8/1995	\$17.00
2/9/1995 – 2/8/1996	\$17.50
2/9/1996 – 2/8/1997	\$18.50
2/9/1997 – 2/8/1998	\$19.00
2/9/1998 – 2/8/1999	\$19.50
2/9/1999 – Present	\$20.00

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – Storms Forge Union (cont.)

Surviving Spouse Death Benefit	50% of the amount that would have been payable to the member as if the member had retired early on the first day of the month of death and had elected the 50% joint and survivor option provided the member had been married at least one year. Benefit commences no earlier than the first day of the month the member could have retired, but not later than the member's normal retirement date.
Normal Form of Payment	Life annuity. For married participants, actuarially reduced 50% Joint and Survivor annuity.
Optional Forms of Payment	Life annuity; 50%, 75%, or 100% Joint and Survivor annuity; 10 year Certain and Continuous annuity.
Optional Form Conversion Basis	Optional forms are calculated as the actuarial equivalent of the normal form, using the 1979 George B. Buck Mortality Table and 7.75% interest.
Employee Contributions	None.
Maximum Pay and Benefits	Pay and benefits for any given year must not exceed the limitations set by IRC 401(a)(17) and 415(b), respectively. The plan is administered in compliance with these limits and increase them automatically as published by the IRS.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – EBC Industries

Year of Service	1,000 hours of service in a plan year.						
Eligibility	Former employees of EBC Industries, Inc. Participation was frozen effective June 30, 1994. Effective June 28, 2019, the EBC Industries, Inc. Pension Plan merged with this pension plan.						
Credited Service	One Year of Service is credited for each plan year in which an employee completes 1,000 or more hours of service. No service is credited after June 30, 1994.						
Vesting Service	Same as Credited Service, except service continues accruing after June 30, 1994 for this purpose.						
Vesting	100% upon completion of 5 years of Vesting Service.						
Average Final Compensation	Average of the earnings in the 5 years of credited service with the highest earnings during the last 10 years of credited service.						
Normal Retirement Eligibility	First of the month coincident with or next following age 65.						
Monthly Benefit	Benefit Rate times Years of Service (maximum 40 years) according to the schedule below: <table><thead><tr><th><u>Service Period</u></th><th><u>Multiplier</u></th></tr></thead><tbody><tr><td>1/1/1981 – 8/30/1982</td><td>\$13.00</td></tr><tr><td>9/1/1982 – 6/30/1994</td><td>\$14.00</td></tr></tbody></table>	<u>Service Period</u>	<u>Multiplier</u>	1/1/1981 – 8/30/1982	\$13.00	9/1/1982 – 6/30/1994	\$14.00
<u>Service Period</u>	<u>Multiplier</u>						
1/1/1981 – 8/30/1982	\$13.00						
9/1/1982 – 6/30/1994	\$14.00						
Accrued Normal Retirement Benefit	The monthly retirement benefit payable at Normal Retirement Age as a single life annuity. Benefit accruals were frozen for all participants effective June 30, 1994.						
Early Retirement Eligibility	First of the month coincident with or next following age 55 and 15 years of service.						
Monthly Benefit	Accrued normal retirement benefit reduced by 6% per year for each of the first 5 years that retirement precedes the normal retirement date.						

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions – EBC Industries (cont.)

Late Retirement	Participants may continue employment after their Normal Retirement Date, in which case they will receive the greater of (A) the accrued benefit based on Credited Service and Pay upon termination, and (B) their benefit calculated at Normal Retirement Date, actuarially increased to actual retirement date.
Disability Retirement Benefit	Participants who become totally and permanently disabled are eligible to receive their Normal Retirement Benefit in the form of a Life Annuity reduced by ½ of 1% for each month that the disability date precedes the normal retirement date, commencing on the first day of the sixth month coincident with or next following the date they became disabled.
Surviving Spouse Death Benefit	50% of the amount that would have been payable to the member as if the member had retired early on the first day of the month of death and had elected the 50% joint and survivor option provided the member had been married at least one year. Benefit commences no earlier than the first day of the month the member could have retired, but not later than the member's normal retirement date.
Normal Form of Payment	10 year Certain and Continuous. For married participants, actuarially reduced 50% Joint and Survivor annuity
Optional Forms of Payment	Life annuity; 50%, 75%, or 100% Joint and Survivor annuity; 5, 10, or 15 year Certain and Continuous annuity.
Optional Form Conversion Basis	Optional forms are calculated as the actuarial equivalent of the normal form, using the UP-1994 Projected to 2002 with Projection Scale AA Mortality Table and 7.0% interest.
Employee Contributions	None.
Maximum Pay and Benefits	Pay and benefits for any given year must not exceed the limitations set by IRC 401(a)(17) and 415(b), respectively. The plan is administered in compliance with these limits and increase them automatically as published by the IRS.

Retirement Plan of DONCASTERS Inc.
Applicable to Employees Paid in United States Dollars
EIN 13-3491053
Plan # 002

Schedule of Assets (Held at End of Year) (Schedule H, Line 4i)
Year Ended December 31, 2024

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment	(d) Cost	(e) Current value
	Hand Composite Employee Benefit Trust	Unit investment trust	\$ 3,311,610	\$ 2,786,617
	IShares Core MSCI International Stock ETF	Unit investment trust	1,414,060	1,284,240
*	Schwab US Broad Market ETF	Unit investment trust	965,373	1,251,338
	AB Large Cap Growth Adv CL	Mutual fund	515,493	585,717
	Boston Partners All Cap Inst	Mutual fund	584,405	538,603
	Dodge & Cox International Stock FD	Mutual fund	409,891	420,607
	Lazard International Strategic EQ PT	Mutual fund	507,690	392,832
	Pimco High-Yield Fund Instl Class	Mutual fund	545,481	491,885
	T Rowe Price Emerging Markets Bond Fund I	Mutual fund	490,678	410,412
	US Treasury Bond Stripped Prin P	Government agency obligation	1,294,051	801,702
	US Treasury Strip	Government agency obligation	893,334	419,078
	Us Treas Strip	Government agency obligation	501,551	468,084
	United States Treasury Bond Strip	Government agency obligation	208,991	184,808
	Total		<u>\$ 11,642,608</u>	<u>\$ 10,035,923</u>
*	Party-in-interest.			

See Independent Auditor's Report.

Retirement Plan of Doncasters Inc. Applicable to Employees Paid in United States Dollars

EIN: 13-3491053 Plan Number: 002

Schedule SB, Line 32 – Schedule of Amortization Bases

<u>Type of Base</u>	<u>Date Established</u>	<u>Remaining Years</u>	<u>Present Value of Remaining Installments</u>	<u>Amortization Installment</u>
Shortfall	1/1/2021	12	\$5,202,391	\$555,018
Shortfall	1/1/2022	13	\$69,779	\$7,021
Shortfall	1/1/2023	14	\$3,607,659	\$344,325
Shortfall	1/1/2024	15	<u>(607,402)</u>	<u>(55,262)</u>
Total (not less than \$0)			\$8,272,427	\$851,102