

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

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: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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: ARCHROMA PENSION PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 03/01/2014
2a Plan sponsor's name (employer, if for a single-employer plan): ARCHROMA U.S., INC.
2b Employer Identification Number (EIN): 46-2402680
2c Sponsor's telephone number: 704-353-4106
2d Business code (see instructions): 325900
3a Plan administrator's name and address: [X] 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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 83
5b Total number of participants at the end of the plan year: 83
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 39
5d(2) Total number of active participants at the end of the plan year: 34
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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. Row 1: Filed with authorized/valid electronic signature, 10/14/2025, TRACEY MCDANIEL. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year: 550190. (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	21355104	22490283
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	21355104	22490283
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	1073480	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	1229858	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		2303338
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1024930	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	77908	
g Other expenses	8g	65321	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		1168159
i Net income (loss) (subtract line 8h from line 8c)	8i		1135179
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 3H
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

15 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 _____.

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>ARCHROMA PENSION PLAN</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>ARCHROMA U.S., INC.</u>	D Employer Identification Number (EIN) <u>46-2402680</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 checked="" type="checkbox"/> 100 or fewer <input 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>21311532</u>
	b Actuarial value	2b	<u>22243980</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>39</u>	<u>11334822</u>
	b For terminated vested participants	<u>5</u>	<u>640268</u>
	c For active participants	<u>39</u>	<u>13150262</u>
	d Total	<u>83</u>	<u>25125352</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>5.14 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>658315</u>
	b Expected plan-related expenses	6b	<u>100000</u>
	c Target normal cost	6c	<u>758315</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>09/29/2025</u> Date
	<u>CHRISTIAN GOODMAN</u> Type or print name of actuary	<u>23-07277</u> Most recent enrollment number
	<u>MILLIMAN</u> Firm name	<u>214-863-5500</u> Telephone number (including area code)
	<u>12790 MERIT DRIVE SUITE 800 DALLAS, IL 75231-4177</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	0
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	0
10	Interest on line 9 using prior year's actual return of <u>13.79</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		159
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>5.28</u> %		8
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		167
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	88.36 %
15	Adjusted funding target attainment percentage	15	88.36 %
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	85.63 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/11/2024	283440	0					
07/12/2024	283440	0					
10/15/2024	253300	0					
01/14/2025	253300	0					
			Totals ▶	18(b)	1073480	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 1039585	
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: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 61
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 758315
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	2928587		281189
b Waiver amortization installment.....	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 1039504
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)			36 1039504
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 1039585
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 81
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

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

Attachment to 2024 Form 5500
Schedule SB, line 26 – Schedule of Active Participant Data

Plan Name: Archroma Pension Plan

EIN: 46-2402680
PN: 002

The number of active participants, summarized by attained age and years of credited service as of January 1, 2024, is shown below.

Age	Years of Credited Service										Total	
	0	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40+		
0–24	-	-	-	-	-	-	-	-	-	-	-	-
25–29	-	-	-	-	-	-	-	-	-	-	-	-
30–34	-	-	-	-	-	-	-	-	-	-	-	-
35–39	-	-	-	-	-	-	-	-	-	-	-	-
40–44	-	-	-	-	-	-	-	-	-	-	-	-
45–49	-	-	-	-	-	1	1	-	-	-	-	2
50–54	-	-	-	-	-	1	4	6	1	-	-	12
55–59	-	-	-	-	-	1	3	6	3	-	-	13
60–64	-	-	-	-	-	-	-	2	4	4	-	10
65–69	-	-	-	-	-	-	-	-	1	1	-	2-
70+	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	3	8	14	9	5	-	39

Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Summary of Actuarial Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. A plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that a plan will be adequately and systematically funded and accounted for. Annual contributions and accounting expense are also affected by a plan's "asset valuation method" (as well as plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements and the FASB ASC Topic 960 values is the Unit Credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits.

Asset Valuation Method

The Actuarial Value of Assets used for determining the Plan's ERISA funding requirements is based on the permitted three-year asset smoothing as defined under IRS Notice 2009-22. Under this method, the Actuarial Value of Assets equals the Adjusted Market Value of Assets minus one-third and two-thirds, respectively, of the investment gain or loss for each of the two immediately preceding plan years, but it must be within 90% to 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 6.00% per year) or the applicable statutory interest rate for the year.

Changes in Actuarial Methods Since Prior Valuation

None.

Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Summary of Actuarial Assumptions

ECONOMIC ASSUMPTIONS

Interest Rates

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor's interest rate election..

	Minimum Funding	Maximum Deductible
Segment 1 (0–5 years)	4.75%	4.37%
Segment 2 (5–20 years)	4.96%	4.96%
Segment 3 (20+ years)	5.59%	4.95%
Effective Interest Rate	5.14%	4.93%

ERISA minimum funding: 24-month average segment rates, using no lookback period, adjusted to reflect the applicable segment rate stabilization corridor.

Maximum Deductible Contribution: 24-month average segment rates, using no lookback period, but not adjusted to reflect segment rate stabilization.

FASB ASC Topic 960: 6.00% per year. This is the assumed rate of return for the Plan's entire portfolio of assets, net of investment expenses and including assumed inflation. It is based on the Plan's investment policy, including target asset allocation, and Milliman's capital market expectations.

Administrative Expenses

An allowance of \$100,000 for administrative expenses has been included in the Target Normal Cost.

DEMOGRAPHIC ASSUMPTIONS

Mortality

ERISA minimum funding, Maximum Deductible Contribution, and PBGC premium: Statutory static tables for 2024 based on Pri-2012 Total Dataset Mortality Table projected with Adjusted Mortality Improvement Scale MP-2021, with separate rates for non-annuitants and annuitants.

FASB ASC Topic 960: Pri-2012 Total Dataset Mortality Table projected with Mortality Improvement Scale MP-2021, with employee rates before benefit commencement and healthy annuitant rates after benefit commencement. As a generational table, it reflects mortality improvements both before and after the measurement date.

Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Retirement

Age	Male	Female
50	0.50%	0.50%
51	1.00%	1.00%
52	2.00%	1.50%
53	2.30%	2.00%
54	3.00%	4.00%
55	3.00%	4.50%
56	3.50%	7.00%
57	3.50%	7.00%
58	4.00%	7.00%
59	4.00%	7.00%
60	6.00%	30.00%
61	15.00%	30.00%
62	25.00%	35.00%
63	10.00%	20.00%
64	30.00%	20.00%
65	50.00%	20.00%
66	50.00%	50.00%
67	50.00%	50.00%
68	50.00%	50.00%
69	50.00%	50.00%
70	100.00%	100.00%

Term vested participants are assumed to retire at age 65

Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Termination

Age	Male	Female
40	3.60%	9.50%
41	3.40%	9.00%
42	3.20%	8.50%
43	3.00%	7.50%
44	2.90%	6.50%
45	2.80%	5.50%
46	2.70%	5.00%
47	2.60%	4.50%
48	2.50%	4.40%
49	2.40%	4.30%
50	2.30%	4.00%
51	2.20%	3.50%
52	2.10%	3.00%
53	2.00%	2.50%
54	1.50%	2.30%
55	1.00%	2.10%
56	0.90%	2.00%
57	0.80%	1.80%
58	0.70%	1.60%
59	0.60%	1.40%
60	0.50%	1.30%
61	0.40%	1.20%
62	0.30%	1.00%
63	0.20%	0.90%
64	0.10%	0.70%
65	0.10%	0.50%
66	0.10%	0.30%
67	0.10%	0.10%
68	0.10%	0.10%
69	0.10%	0.10%
>=70	0.00%	0.00%

Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Disability

None

Decrement Timing

Decrements are assumed to occur at the beginning of the year.

Form of Payment

100% of those eligible for a lump sum will elect a lump sum.

Marital Characteristics

For participants not in pay status: 100% of participants are assumed to be married to a spouse of the opposite sex. Males are assumed to be 3 years older than females.

For participants in pay status: Actual birth dates of spouses are included in the census data, where relevant.

Benefits Not Valued

None.

Special Data Adjustments

None.

CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION

Interest rates for ERISA minimum funding: Effective January 1, 2024, the interest rates used to determine the minimum funding requirements were updated based on the applicable 24-month average segment rates with no lookback from the valuation date, adjusted to reflect the applicable segment rate stabilization corridor. The interest rates were updated to comply with IRS requirements.

Interest rates for Maximum Deductible Contribution: Effective January 1, 2024, the interest rates used for maximum deductible purposes were updated as noted above but not adjusted to reflect segment rate stabilization. The interest rates were updated to comply with IRS requirements.

Mortality for ERISA minimum funding, Maximum Deductible Contribution, and PBGC premium: Effective January 1, 2024, the mortality assumption was updated to comply with IRS and PBGC requirements.

Administrative Expenses: Effective January 1, 2024, the administrative expense load was updated to reflect actual administrative expenses paid from the Plan's trust during the previous year.

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 Archroma Pension Plan	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Archroma U.S., Inc	D Employer Identification Number (EIN) 46-2402680	
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 checked="" type="checkbox"/> 100 or fewer <input 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	21,311,532
	b Actuarial value	2b	22,243,980
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	39	11,334,822
	b For terminated vested participants	5	640,268
	c For active participants	39	13,150,262
	d Total	83	25,125,352
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	5.14 %
6	Target normal cost		
	a Present value of current plan year accruals	6a	658,315
	b Expected plan-related expenses	6b	100,000
	c Target normal cost	6c	758,315

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>9/29/2025</u> Date
	<u>Christian Goodman</u> Type or print name of actuary	<u>23-07277</u> Most recent enrollment number
	<u>Milliman</u> Firm name	<u>(214) 863-5500</u> Telephone number (including area code)
	<u>12790 Merit Drive Suite 800 Dallas TX 75231-4177</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	0
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	0
10	Interest on line 9 using prior year's actual return of <u>13.79</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		159
	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>5.28</u> %		8
	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		167
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III	Funding Percentages		
14	Funding target attainment percentage	14	88.36%
15	Adjusted funding target attainment percentage	15	88.36%
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	85.63%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV	Contributions and Liquidity Shortfalls					
18	Contributions made to the plan for the plan year by employer(s) and employees:					
	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
	04/11/2024	283,440				
	07/12/2024	283,440				
	10/15/2024	253,300				
	01/14/2025	253,300				
				Totals ▶	18(b)	1,073,480
					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	0
	b Contributions made to avoid restrictions adjusted to valuation date	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	1,039,585
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: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 61
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	758,315	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	2,928,587	281,189	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	1,039,504	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	1,039,504	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,039,585	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	81	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
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Attachment to 2024 Form 5500
Schedule SB, line 22 – Weighted Average Retirement Age

Plan Name: Archroma Pension Plan

EIN: 46-2402680
PN: 002

Males				Females			
(a) Age	(b) Rate	(c) Weight	(d) (a) × (b) × (c)	(a) Age	(b) Rate	(c) Weight	(d) (a) × (b) × (c)
50	0.50%	1.0000	0.25	50	0.50%	1.0000	0.25
51	1.00%	0.9950	0.51	51	1.00%	0.9950	0.51
52	2.00%	0.9851	1.02	52	1.50%	0.9851	0.77
53	2.30%	0.9653	1.18	53	2.00%	0.9703	1.03
54	3.00%	0.9431	1.53	54	4.00%	0.9509	2.05
55	3.00%	0.9149	1.51	55	4.50%	0.9128	2.26
56	3.50%	0.8874	1.74	56	7.00%	0.8718	3.42
57	3.50%	0.8563	1.71	57	7.00%	0.8107	3.23
58	4.00%	0.8264	1.92	58	7.00%	0.7540	3.06
59	4.00%	0.7933	1.87	59	7.00%	0.7012	2.90
60	6.00%	0.7616	2.74	60	30.00%	0.6521	11.74
61	15.00%	0.7159	6.55	61	30.00%	0.4565	8.35
62	25.00%	0.6085	9.43	62	35.00%	0.3195	6.93
63	10.00%	0.4564	2.88	63	20.00%	0.2077	2.62
64	30.00%	0.4107	7.89	64	20.00%	0.1662	2.13
65	50.00%	0.2875	9.34	65	20.00%	0.1329	1.73
66	50.00%	0.1438	4.74	66	50.00%	0.1063	3.51
67	50.00%	0.0719	2.41	67	50.00%	0.0532	1.78
68	50.00%	0.0359	1.22	68	50.00%	0.0266	0.90
69	50.00%	0.0180	0.62	69	50.00%	0.0133	0.46
70	100.00%	0.0090	0.63	70	100.00%	0.0066	0.47
Weighted Average			61.69	Weighted Average			60.09

	Count	Weight
Active males	33	52.20
Active females	6	9.25
Weighted Average Retirement Age		61.44

Attachment to 2024 Form 5500
Schedule SB, line 19 – Discounted Employer Contributions

Plan Name: Archroma Pension Plan

EIN: 46-2402680
PN: 002

The employer contributions for the prior plan year ending December 31, 2024 were paid or are payable on the dates and in the amounts shown below. The prior plan year's Effective Interest Rate of 5.14% per year is used to discount contributions back to January 1, 2024. Contributions (or portions of contributions) made after the due date for a quarterly required contribution are penalized an additional 5% per year during the late period. Contributions made solely to avoid the application of benefit restrictions cannot be considered in determining excess contributions.

Date	Contribution Amount	Discounted Value as of 1/1/2024 without Penalty	Penalty Amount	Discounted Value as of 1/1/2024 with Penalty
April 11, 2024	\$283,440	\$279,547	\$0	\$279,547
July 12, 2024	283,440	276,047	0	276,047
October 15, 2024	253,300	243,504	0	243,504
January 14, 2025	<u>253,300</u>	<u>240,487</u>	<u>0</u>	<u>240,487</u>
Total	1,073,480	1,039,585	0	1,039,585

**Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions**

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Summary of Principal Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Definitions

Accrued Benefit

Accrued Benefit means the benefit described under Normal Retirement as of the accrual date.

Actuarial Equivalent

A form of benefit differing in time, period, and/or manner of payment from another form of benefit but having the same value when computed based upon the following assumptions:

- Interest: Applicable Interest under IRC 417(e) effective as November.
- Mortality: Applicable mortality under IRC 417(e) effective for calendar year.

Effective Date

The Effective Date of the Plan is March 1, 2014 as amended and restated effective January 1, 2016.

Eligible Employees

The following conditions must be satisfied:

- Classified by the company as its common law employee;
- Employee of Clariant and an active participant in the Clariant Plan on September 30, 2013; and
- Employment with Clarion terminated on September 30, 2013, and became an employee of the company on October 1, 2013, in connection with the acquisition by the company of certain business assets and liabilities of Clariant

Covered Compensation

Average taxable wage base for the 35 calendar years ending with year participant attains Social Security Retirement Age.

Final Average Earnings

Highest average for five consecutive calendar years of Earnings out of the last ten consecutive calendar years prior to termination or retirement.

Normal Retirement Age

A Participant's Normal Retirement Age is age 65.

Normal Retirement Date

A Participant's Normal Retirement Date is the first day of the month which coincides with or next follows the date on which the Participant attains Normal Retirement Age.

Fiscal Year

Fiscal Year means the taxable year of the Plan Sponsor. The Fiscal Year of the Plan Sponsor is the 12-month period beginning October 1 and ending September 30.

**Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions**

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Limitation Year

The Limitation Year is the 12-month period beginning January 1 and ending December 31.

Plan Sponsor

The Plan Sponsor is Archroma U.S., Inc.

Plan Year

The Plan Year is the 12-month period beginning January 1 and ending December 31.

Vesting Schedule

Participant's vested Accrued Benefit as of a given date will be equal to the product of his Accrued Benefit multiplied by his Vested Percentage as of that same date.

A Participant's Vested Percentage will be 100% upon the completion of 5 Years of Vesting Service. Prior to the completion of 5 Years of Vesting Service, a Participant's Vested Percentage is zero.

Years of Service

- Years of Service are based upon continuous service with the employer. Continuous service shall mean a year in which the employee completes 900 hours. An employee's continuous service shall not be less than his credited service.
- Continuous service of prior Hoechst Specialty Chemicals employees shall include continuous service with Hoechst Celanese Corporation.
- Effective January 1, 1985, if an employee severs from service and is reemployed within twelve months, the period during which the employee was not employed shall be included in the employee's credited service.
- Credited service shall mean all years and nearest months of service.
- Credited service of prior Hoechst Specialty Chemicals employees shall include credited service with Hoechst Celanese Corporation
- Years of service for any period ending prior to the effective date shall include those "years of service" credited under the Clariant Plan as of the Clariant Plan spinoff/merger date.

Normal Retirement

Each Participant who becomes eligible for a Normal Retirement Benefit under the plan will be entitled to receive a monthly retirement pension benefit beginning at the Participant's Normal Retirement Date and payable in the Normal Benefit Form.

Normal Retirement Benefit

- 1) 1.5% of Final Average Earnings multiplied by each year of credited service (not in excess of 40 years); less
- 2) 0.5% multiplied by years of credited service (not in excess of 35 years) multiplied by the average of his final three years of consecutive compensation (not to exceed the wage base and the average not to exceed Covered Compensation).

Benefits for former Hoechst Specialty Chemicals Group shall be the greater of:

- 1) Benefit computed under formula above using credited service calculated from January 1, 1998 forward.
- 2) The excess, but not less than zero, of (a) over (b)

Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Archroma Pension Plan

EIN: 46-2402680
PN: 002

- a) Benefit computed under formula above, using all years of credited service
- b) Normal retirement benefit under the Hoechst Celanese Retirement Plan as of January 1, 1998.

Normal Benefit Form

Paid in monthly installments for life.

Early Retirement

Category I

Employees age 45 with 10 years of credited service as of December 31, 1996.

- Attainment of age 50; and
- Completion of 10 years of credited service.

Early retirement benefit payable prior to age 62 shall be the benefit described under (1) under Normal Retirement Benefit reduced by 2% for the first two years and 4% for each additional year the payment date precedes age 62. At age 62, the benefit as described in (2) under Normal Retirement Benefit shall be subtracted.

Category II

Employees with retirement eligibility date prior to January 1, 1997 (not in Category I).

- Sum of attained age and credited service equals 75.

Normal Retirement Benefit is equal to benefit described under Category I. These employees may elect to receive a special early retirement benefit at age 50 and 10 years of credited service equal to the greater of (1) and (2):

- 1) December 31, 1996 accrued benefit with the benefit described in (2) under Normal Retirement Benefit applied for all years, and the early retirement benefit reduction described under Category I.
- 2) Accrued benefit at termination, reduced as follows:

Age	% of NRB	Age	% of NRB
65	100%	57	48%
64	90%	56	44%
63	82%	55	40%
62	74%	54	37%
61	67%	53	35%
60	62%	52	32%
59	56%	51	30%
58	52%	50	28%

Category III

Employees with retirement eligibility date after January 1, 1997 (not in Category I or II).

- Sum of attained age and credited service equals 75.

Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

Normal Retirement Benefit is equal to benefit described under Category I. The early retirement benefit of former employees of the Hoechst Specialty Chemicals Group or former employees of the Hydrocerol business of B.J. Chemicals, Inc. shall be computed under the provisions for Category III employees.

Late Retirement

An active Participant who continues his employment with the employer beyond his Normal Retirement Date may begin to receive his Accrued Benefit to which he is entitled as of his Late Retirement Date. The benefit will be based on the greater of his Normal Retirement Benefit increased actuarially to his Late Retirement Date or his accrued benefit

Pre-Retirement Spouse's Benefit

- Immediate eligibility.
- 50% of the benefit payable if the participant had retired and elected a 50% contingent annuitant option. Benefit commences at the date the employee would have attained the earliest retirement age under the plan.

The spouse's benefit, with respect to a member who dies prior to age 62 shall be based on the retirement benefit after attaining age 62, irrespective of the date of death.

In the event of the death of an active, unmarried participant, the benefit shall be payable for a period of 60 months to the designated beneficiary and offset by any benefit payable under the Spouses' and Children's Allowance Plan.

Optional Benefit Forms

Optional Benefit Forms are available and equal to the Actuarial Equivalent of the Normal Benefit Form and may be in an amount more than or less than that provided by the Normal Benefit Form depending on the selected option. Such distribution may be in one or more of the following forms:

- Joint & 50% or 100% Contingent Survivor Pension –monthly pension benefit payable for the lifetime of the Participant; reduces to 50% or 100% of the original amount upon the death of the Participant.
- Lump sum shall be made if the present value is \$5,000 or less.

Attachment to 2024 Form 5500
Schedule SB, line 32 – Schedule of Amortization Bases

Plan Name: Archroma Pension Plan

EIN: 46-2402680

PN: 002

The amount needed to amortize the Funding Shortfall to the Applicable Funding Target, in combination with prior Shortfall Amortizations, for the plan year beginning January 1, 2024 is determined below. The net Funding Shortfall for a plan year is amortized in fifteen level payments. The present value and amortization factors shown below are based on the interest rates for determining the Applicable Funding Target for the current plan year.

1. Present value of remaining prior Shortfall Amortizations					
	<u>Date</u> <u>Established</u>	<u>Amortization</u> <u>Amount</u>	<u>Years</u> <u>Remaining</u>	<u>Present Value</u> <u>Factor</u>	<u>Present</u> <u>Value</u>
a.	1/1/2023	\$315,365	14	10.477482	\$3,304,231
b.	Total	315,365			3,304,231
2. Shortfall Amortization for current plan year					
a.	Applicable Funding Target				25,172,567
b.	Actuarial Value of Assets less Prefunding Balance				22,243,980
c.	Is the plan exempt from establishing a Shortfall Amortization for the current year?				No
d.	Funding Shortfall [(a) - (b), but not < \$0]				2,928,587
e.	Net Funding Shortfall [If (d) > \$0, (d) - (1c), otherwise n/a]				(375,644)
f.	Amortization factor				10.991456
g.	Shortfall Amortization for current plan year [(e) ÷ (f)]				(\$34,176)
3. Total Shortfall Amortizations [(1b) + (2g), but not < \$0]					281,189