

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>CROSBY US ACQUISITION CORP</u></p> <p><u>2801 DAWSON ROAD</u> <u>2801 DAWSON ROAD</u> <u>TULSA, OK 74110-2801</u> <u>TULSA, OK 74110-2801</u></p>	<p>1c Effective date of plan <u>03/01/1950</u></p> <p>2b Employer Identification Number (EIN) <u>46-3917668</u></p> <p>2c Plan Sponsor's telephone number <u>918-832-5334</u></p> <p>2d Business code (see instructions) <u>339900</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	KARLA RAGSDALE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	KARLA RAGSDALE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor THE KITO CROSBY RETIREMENT PLAN COMMITTEE 2801 DAWSON ROAD TULSA, OK 74110-2801	3b Administrator's EIN 36-4978225 3c Administrator's telephone number 918-832-5334
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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
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5 Total number of participants at the beginning of the plan year	5	357
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	1
a(2) Total number of active participants at the end of the plan year	6a(2)	0
b Retired or separated participants receiving benefits.....	6b	239
c Other retired or separated participants entitled to future benefits	6c	35
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	274
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	66
f Total. Add lines 6d and 6e	6f	340
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 1B 1I 3H

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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>PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA</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>CROSBY US ACQUISITION CORP</u>	D Employer Identification Number (EIN) <u>46-3917668</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>21975990</u>	
b Actuarial value	2b	<u>23407763</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>311</u>	<u>19294658</u>	<u>19294658</u>
b For terminated vested participants	<u>45</u>	<u>1232677</u>	<u>1232677</u>
c For active participants	<u>1</u>	<u>83867</u>	<u>83867</u>
d Total	<u>357</u>	<u>20611202</u>	<u>20611202</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>5.09 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>126875</u>	
c Target normal cost	6c	<u>126875</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>09/05/2025</u>
<u>CHUNHUA LIU</u>	Date
Type or print name of actuary	<u>23-07914</u>
<u>AON CONSULTING, INC.</u>	Most recent enrollment number
Firm name	<u>770-690-7463</u>
<u>MSC 17838 PO BOX 551343</u>	Telephone number (including area code)
<u>ATLANTA, GA 30355</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	165166
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	
9	Amount remaining (line 7 minus line 8)		165166
10	Interest on line 9 using prior year's actual return of <u>8.08</u> %		13345
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.07</u> %		
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	178511

Part III Funding Percentages			
14	Funding target attainment percentage	14	112.70 %
15	Adjusted funding target attainment percentage	15	113.56 %
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	111.99 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:

a Segment rates:

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

b Applicable month (enter code) **21b** 63

22 Weighted average retirement age **22** 63

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

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

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)..... **30** 0

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c) **31a** 126875

b Excess assets, if applicable, but not greater than line 31a **31b** 126875

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

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

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

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

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

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

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b**

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

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

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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 PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 CROSBY US ACQUISITION CORP	D Employer Identification Number (EIN) 46-3917668	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

BNY MELLON

35-2506593

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	87583	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

AON CONSULTING, INC.

36-2235791

(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?
65 11 16	NONE	86812	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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>PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA</u>	B Three-digit plan number (PN)	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CROSBY US ACQUISITION CORP</u>	D Employer Identification Number (EIN) <u>46-3917668</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FKI INDUSTRIES, INC. COMBINED MANAG</u>		
b Name of sponsor of entity listed in (a): <u>FKI INDUSTRIES INC</u>		
c EIN-PN <u>06-0241470-061</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>20092663</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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 PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 CROSBY US ACQUISITION CORP	D Employer Identification Number (EIN) 46-3917668

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(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)	
(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)	21975990
(12) Value of interest in 103-12 investment entities	1c(12)	20092663
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	
(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	21975990	20092663
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	21975990	20092663

Part II Income and Expense Statement

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		461687
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		461687

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2134563	
(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)		2134563
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	87583	
(7) Actuarial fees	2i(7)	11710	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	111158	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		210451
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2345014

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1883327
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: EIDE BAILLY LLP

(2) EIN: 45-0250958

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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 550515.

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>PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CROSBY US ACQUISITION CORP</u>	D Employer Identification Number (EIN) <u>46-3917668</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): 06-0241470

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 _____.

Financial Statements
December 31, 2024 and 2023

**Pension Plan of FKI Industries Inc. for
United Steelworkers of America**

Pension Plan of FKI Industries Inc. for United Steelworkers of America

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December 31, 2024 and 2023

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Independent Auditor's Report

The Kito Crosby Retirement Plan Committee
Pension Plan of FKI Industries Inc. for United Steelworkers of America
Tulsa, Oklahoma

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

We have performed audits of the financial statements of the Pension Plan of FKI Industries Inc. for United Steelworkers of America (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended and the statement of accumulated plan benefits as of December 31, 2023, and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 7 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 ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date 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 substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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.



Tulsa, Oklahoma
October 7, 2025

Pension Plan of FKI Industries Inc. for United Steelworkers of America
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Plan interest in Master Trust	<u>\$ 20,092,663</u>	<u>\$ 21,975,990</u>
Net Assets Available for Benefits	<u><u>\$ 20,092,663</u></u>	<u><u>\$ 21,975,990</u></u>

Pension Plan of FKI Industries Inc. for United Steelworkers of America
 Statements of Changes in Net Assets Available for Benefits
 Years Ended December 31, 2024 and 2023

	2024	2023
Investment Income		
Change in plan interest in Master Trust	\$ 461,687	\$ 1,810,801
Deductions		
Benefits paid to participants	2,134,563	2,230,076
Administrative expenses	210,451	205,990
Total deductions	2,345,014	2,436,066
Net Decrease	(1,883,327)	(625,265)
Net Assets Available for Benefits		
Beginning of year	21,975,990	22,601,255
End of year	\$ 20,092,663	\$ 21,975,990

Pension Plan of FKI Industries Inc. for United Steelworkers of America
Statement of Accumulated Plan Benefits
December 31, 2023

Actuarial Present Value of Accumulated Plan Benefits	
Vested benefits	
Participants currently receiving payments	\$ 20,760,528
Other participants	<u>1,503,290</u>
	22,263,818
Nonvested benefits	<u>-</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 22,263,818</u></u>

Pension Plan of FKI Industries Inc. for United Steelworkers of America
Statement of Changes in Accumulated Plan Benefits
Year Ended December 31, 2023

Actuarial Present Value of Accumulated Plan Benefits	
Beginning of year	<u>\$ 21,141,395</u>
Increase (decrease) during the year attributable to	
Change in actuarial assumptions	2,105,620
Benefits accumulated	214,801
Increase for interest	1,032,078
Benefits paid	<u>(2,230,076)</u>
Net increase	<u>1,122,423</u>
Actuarial Present Value of Accumulated Plan Benefits	
End of year	<u><u>\$ 22,263,818</u></u>

Note 1 - Description of Plan

The following brief description of the Pension Plan of FKI Industries Inc. for United Steelworkers of America (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit plan covering substantially all employees who are covered by the basic labor agreement between FKI Industries, Inc. and its subsidiaries (the Company) and the United Steelworkers of America at the Acco Material Handling Solutions Division in Pennsylvania (the Union). All employees at York, PA hired prior to February 1, 2002, became Plan members upon their first day of work. Effective February 1, 2002, for all employees at York, PA, and September 1, 2003, for all employees at Jeannette, PA, the Plan was frozen to new participants. Effective April 14, 2013, the Plan was amended to freeze the accrued benefit of each York, PA participant. Effective December 31, 2022, participants of the Trambeam Corporation Retirement Plan are included in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by the Kito Crosby Retirement Plan Committee (the Committee). The Committee has overall responsibility for the operation and administration of the Plan.

Pension Benefits

Benefit payments commence upon retirement, disability, or death. Normal retirement is age 65. The Plan provides for early retirement, subject to certain requirements. Benefit calculations, based on compensation and years of service, differ between Company divisions participating in the Plan. Benefit payment options also differ between Company divisions and include life annuity, qualified joint and survivor annuity, joint and survivor annuities, as well as "certain period and life" options.

Death and Disability Benefits

In the event of a death of a participant prior to retirement, the beneficiary will receive a death benefit equal to the value of the employee's accumulated pension benefits. Active employees who become totally disabled with 15 years or more of service receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

Plan Termination

Although it has not expressed any intentions to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA.

Note 2 - Significant 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 the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosures of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

All of the Plan's assets are held in the FKI Industries Inc. Master Trust (the Master Trust). The Plan's interest in the Master Trust is reported at fair value based upon the fair values of the underlying investments held in the Master Trust. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 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. Plan interest in Master Trust investment income includes the Master Trust's gains and losses on investments bought and sold as well as those held during the year.

The classification of investment earnings (losses) reported in the statements of changes in net assets available for benefits may differ from the classification of earnings (losses) on Form 5500 due to different reporting requirements on Form 5500.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid by either 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 plan interest in Master Trust investment income (loss) presented in the accompany statements of changes in net assets available for benefits.

Reclassifications

Certain disclosures from the prior year financial statement have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

Subsequent Events

The Company has evaluated subsequent events through October 7, 2025, the date which the financial statements were available to be issued.

Note 3 - Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, 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 accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

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

The following is a summary of the more significant actuarial assumptions underlying the actuarial computations as of December 31, 2023:

Life expectancy of participants	Pri-2012 mortality study for a Blue-Collar population projected generationally from 2012 with Scale MP-2021
Discount rate	3.75%
Retirement age	Age 65

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 valuation been performed as of December 31, there would be no material differences.

Note 4 - Funding Policy

The Plan's funding policy is for the Company to make annual contributions to the Plan in amounts that are estimated amounts necessary to fund the benefits provided, as determined by the Plan actuary, in an amount that will meet or exceed the annual ERISA minimum funding requirement. For the years ended December 31, 2024 and 2023, no contributions were required to meet the minimum funding requirements established by ERISA.

Note 5 - 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:

1. 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 the Plan provisions in effect at any time during the five years preceding the Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All non-vested 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 at 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 Company and the level of benefits guaranteed by the PBGC.

Note 6 - Interest in Master Trust

All of the Plan's assets are in the Master Trust which was established for the investment of assets of the Plan. The Plan's interest in the Master Trust is reported at fair value based upon the fair values of the underlying investments held in the Master Trust. The assets of the Master Trust are held by The Bank of New York Mellon, the trustee.

Pension Plan of FKI Industries Inc. for United Steelworkers of America

Notes to Financial Statements
December 31, 2024 and 2023

The value of the Plan's interest in the Master Trust is based on the beginning of year value of the Plan's interest in the trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses. At December 31, 2024 and 2023, the Plan's interest in the net assets of the Master Trust was 100%. Total investment income relating to the Master Trust are allocated to the individual plans based upon the amount of time the Plan's assets were invested in the Master Trust.

The following table presents the investments and other assets and liabilities of the Master Trust as of December 31, 2024 and 2023:

	Master Trust Balance 2024	Plan's Interest in Master Trust 2024	Master Trust Balance 2023	Plan's Interest in Master Trust 2023
Money market mutual fund	\$ 77,289	\$ 77,289	\$ 69,157	\$ 69,157
Common collective trusts	20,015,374	20,015,374	21,906,833	21,906,833
Total assets	\$ 20,092,663	\$ 20,092,663	\$ 21,975,990	\$ 21,975,990

The following are net appreciation (depreciation) in the fair value of investments and investment income (loss) for the Master Trust for the years ended December 31, 2024 and 2023:

	2024	2023
Net appreciation in fair value of investments	\$ 454,526	\$ 1,808,537
Investment income	7,161	2,264
Total	\$ 461,687	\$ 1,810,801

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

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

Pension Plan of FKI Industries Inc. for United Steelworkers of America

Notes to Financial Statements
December 31, 2024 and 2023

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

The asset's 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value:

Mutual funds (including money market mutual funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trusts – Valued at fair value based on the NAV of units held of the collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the observable market prices of the underlying investments within the fund less liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Pension Plan of FKI Industries Inc. for United Steelworkers of America

Notes to Financial Statements
December 31, 2024 and 2023

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets at fair value as of December 31, 2024 and 2023:

	2024			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 77,289	\$ -	\$ -	\$ 77,289
Investments in the fair value hierarchy	<u>\$ 77,289</u>	<u>\$ -</u>	<u>\$ -</u>	77,289
Investments at net asset value (a)				<u>20,015,374</u>
Total investments at fair value				<u>\$ 20,092,663</u>
	2023			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 69,157	\$ -	\$ -	\$ 69,157
Investments in the fair value hierarchy	<u>\$ 69,157</u>	<u>\$ -</u>	<u>\$ -</u>	69,157
Investments at net asset value (a)				<u>21,906,833</u>
Total investments at fair value				<u>\$ 21,975,990</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Common collective trust funds allow for daily redemptions but may require advance notice in certain circumstances. There were no unfunded commitments for the common collective trusts at December 31, 2024 and 2023.

Note 7 - Certified Investments

Certain information related to investments disclosed in the accompanying financial statements, including investments held at December 31, 2024 and 2023, and investment income for the years then ended was obtained by management and agreed to or derived from information certified as complete and accurate by The Bank of New York Mellon/BNY Mellon, N.A., (the trustees of the plan).

Note 8 - Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated February 21, 2018, that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC). Subsequent to the issuance of this determination letter, the Plan was amended. However, the Company and Plan management believes that the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan and related trust continue to be tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) 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.

Note 9 - Related Party and Party-in-Interest Transactions

The Master Trust holds units of common collective trust funds managed by the trustees. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under ERISA.

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. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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 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.

Note 11 - Plan Amendments

Effective January 1, 2024, the Plan was amended and restated to change the definition of "Committee" to mean the Plan Administrator appointed by the Plan Sponsor, which is The Kito Crosby Retirement Plan Committee.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Schedule SB, line 26a – Schedule of Active Participant Data
as of January 1, 2024

Number of Participants										
Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49										
50-54										
55-59										
60-64							1			
65-69										
70+										

N-1

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

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

Interest Rates

Based on the full yield curve with no lookback (as of December 2023) (to which the interest rate stabilization corridor does not apply), with sample rates as follows:

Duration 0.5–5.46%
Duration 5.5–4.81%
Duration 10.5–5.13%
Duration 15.5–5.24%
Duration 20.5–5.22%
Duration 25.5–5.18%
Duration 30.5–5.17%

Retirement Age

Active Participants

See Table 1

Terminated Vested Participants

Age 65

Mortality Rates

Healthy

2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)

Disabled

Revenue Ruling 96-7 mortality table for disability after December 31, 1994

Withdrawal Rates

See Table 2

Disability Rates

See Table 3

Decrement Timing

Beginning of year decrements

Surviving Spouse Benefit

It is assumed that 85% of males and 85% of females have an eligible spouse, and that males are three years older than their spouses.

Benefit Limits

Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2022 Plan Year	3.35%, the applicable third segment rate limitation is 5.92%
2023 Plan Year	5.15%, the applicable third segment rate limitation is 5.74%
2024 Plan Year	3.75%, the applicable third segment rate limitation is 5.59%

Trust Expenses Included in Target Normal Cost

Expenses are assumed to be equal to the prior year's actual administrative expenses paid from the trust. The amount assumed for 2024 is \$126,875.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Table 1

Retirement Rates

Age	Rate
60	6.00%
61	6.00%
62	33.00%
63	20.00%
64	25.00%
65+	100.00%

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
20	22.3689%	45	2.6590%
21	20.8733%	46	2.3231%
22	19.3781%	47	1.9820%
23	17.8833%	48	1.6365%
24	16.3851%	49	1.2897%
25	14.8871%	50	0.9384%
26	13.9893%	51	0.5804%
27	13.0917%	52	0.2147%
28	12.1942%	53+	0.0000%
29	11.2917%		
30	10.3889%		
31	9.7859%		
32	9.1827%		
33	8.5792%		
34	7.9703%		
35	7.3602%		
36	6.7487%		
37	6.1357%		
38	5.5208%		
39	4.9052%		
40	4.2875%		
41	3.9673%		
42	3.6444%		
43	3.3182%		
44	2.9905%		

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Table 3

Disability Rates

Age	Rate	Age	Rate
15	0.128%	45	0.648%
16	0.128%	46	0.701%
17	0.128%	47	0.753%
18	0.128%	48	0.854%
19	0.128%	49	0.955%
20	0.128%	50	1.057%
21	0.128%	51	1.158%
22	0.128%	52	1.259%
23	0.137%	53	1.443%
24	0.147%	54	1.626%
25	0.156%	55	1.810%
26	0.166%	56	1.993%
27	0.175%	57	2.177%
28	0.187%	58	2.301%
29	0.198%	59	2.424%
30	0.211%	60	2.548%
31	0.222%	61	2.671%
32	0.235%	62	2.795%
33	0.255%	63	2.795%
34	0.274%	64	2.795%
35	0.294%	65+	0.000%
36	0.314%		
37	0.334%		
38	0.366%		
39	0.397%		
40	0.428%		
41	0.459%		
42	0.491%		
43	0.543%		
44	0.596%		

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

- A change in the unlimited expected rate of return on assets from 5.15% to 3.75%.

This change was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall; as such, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Schedule SB, Part V — Summary of Plan Provisions

Effective Date	January 1, 1967. Last restated as of April 1, 2019.
Eligibility	Employees of Kito Crosby who are covered by the labor agreement with the Union and are hired prior to: (1) February 1, 2002 at the York, Pennsylvania location; or (2) September 1, 2003 at the Jeannette, Pennsylvania location.
Normal Retirement	
Eligibility	Later of age 65 and five years of vesting service (or if earlier, fifth anniversary of plan participation).
Benefit	The monthly amount of the normal retirement benefit shall be the greater of (1) and (2): (1) One twelfth of 1% of average annual earnings times benefit service as of the revision date. (2) Monthly benefit multiplier times benefit service. Benefit accruals under the plan were frozen as of April 14, 2013 for participants at the York, Pennsylvania location.
Early Retirement	
Eligibility	Later of age 60 and 15 years of vesting service.
Benefit	Accrued benefit based on benefit service to the date of early retirement and reduced for early payment. For participants at the York location employed by Acco Chain & Lifting Products Division who terminate on or after November 1, 1993, the benefit is reduced 5% per year for each year preceding the normal retirement date. For participants who terminate before November 1, 1993, the benefit is reduced by 6% per year for each year preceding the normal retirement date. For all other participants, the benefit is reduced based on actuarial equivalence.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Disability Retirement

Eligibility	Fifteen years of vesting service.
Benefit	Accrued benefit based on benefit service as of date of disability unreduced for early commencement. A temporary supplemental benefit of \$100 per month is payable until the earlier of age 65 and the date the participant is eligible for unreduced Social Security benefits.

Any/30

Eligibility	Any age with 30 years of vesting service for employees who were hired before the revision date.
Benefit	Benefit determined as for normal retirement is payable immediately with no reduction for commencement prior to normal retirement date.

70/80

Eligibility	Fifteen years of vesting service and either: (1) Age 55 and combined age and vesting service equal to 70; or (2) Combined age and vesting service equal to 80. Certain other conditions must also be met, such as plant shutdown, layoff, or disability.
Benefit	Benefit determined as for normal retirement is payable immediately with no reduction for commencement prior to normal retirement date. A temporary supplemental benefit of \$100 per month is payable until the earlier of age 65 and the date the participant is eligible for unreduced Social Security benefits.

Vested Termination

Eligibility	Five years of vesting service.
Benefit	Accrued benefit based on benefit service to date of termination and payable at normal retirement date.

Late Retirement

Benefit	Accrued benefit based on benefit service as of the actual retirement date.
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Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Preretirement Death Benefit

Eligibility	Five years of vesting service.
Surviving Spouse Benefit	<p>A monthly benefit is payable for the life of the spouse in the event of a participant's death commencing at the later of the earliest retirement date or date of death. The benefit is 50% of the member's accrued benefit reduced for form of payment and early commencement.</p> <p>For employees at the York Location employed by Acco Chain & Lifting Products Division who die on or after November 1, 1986, this benefit is subject to a minimum of \$140 per month prior to the date the spouse attains age 62 and \$90 per month on or after the date the spouse attains age 62.</p>

Definitions

Benefit Service	All years of service (and fractions thereof calculated to the nearest month) from the employment commencement date as defined in the plan. Benefit service shall not include periods of service after April 14, 2013 for participants at the York, Pennsylvania location.
Vesting Service	All years of service from the employment commencement date as defined in the plan where 12 months of service is equal to one year and 30 days of service is equal to one month.
Average Annual Earnings	The average compensation during the 120 consecutive months ending with the earlier of (a) last month of service and (b) revision date.
Compensation	Total cash compensation paid during plan year plus any deferrals.
Revision Date	<p>For Acco Chain & Lifting Products Division: November 1, 1986.</p> <p>For Products Division: October 20, 1987.</p>
Plan Year	Calendar year.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Monthly Benefit Multiplier

Monthly benefit level per year of benefit service according to the tables below:

For participants at the York, Pennsylvania location:

Date of Retirement, Permanent Disability, Termination of Employment, or Death	Monthly Benefit Multiplier
Prior to 11/01/1991	\$15.00
11/01/1991–10/31/1992	\$16.00
11/01/1992–10/31/1993	\$18.00
11/01/1993–12/31/1993	\$20.00
01/01/1994–01/31/1997	\$18.00
02/01/1997–01/31/2002	\$19.00
02/01/2002 and after	\$20.00

For participants at the York, Pennsylvania location whose normal retirement date, early retirement date or any/30 retirement date is on or after February 1, 1997 and before February 1, 2002, the monthly benefit multiplier will be increased by \$4.00.

For participants at the York, Pennsylvania location whose normal retirement date, early retirement date or any/30 retirement date is on or after February 1, 2002 and before February 2, 2013, the monthly benefit multiplier will be increased by \$10.00.

For participants at the York, Pennsylvania location who are credited with vesting service that includes April 14, 2013, the monthly benefit multiplier will be increased by \$10.00 (for a total monthly benefit multiplier of \$30.00) regardless of when the participant elects to retire or commence payment.

Participants at the York, Pennsylvania location are not entitled to more than one \$10.00 special benefit increase to the monthly benefit multiplier.

For participants at the Jeanette, Pennsylvania location:

Date of Retirement, Permanent Disability, Termination of Employment, or Death	Monthly Benefit Multiplier
Prior to 11/01/1993	\$15.00
11/01/1993–02/28/1997	\$17.00
03/01/1997–02/28/2002	\$18.00
03/01/2002 and after	\$30.00

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Form of Payment

Normal Form of Payment

Life annuity.

Optional Forms of Payment

Joint and survivor annuity (50%, 75%, or 100%).

Payment of Small Amounts

Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$1,000.

Actuarial Equivalence

Optional Forms

Defined in Appendix B of Plan document.

Lump Sum Payments

IRC section 417(e) mortality table for the plan year as specified in IRS Notice 2008-85 and interest based on three-segment yield curve as specified in IRS Notice 2009-96.

Schedule SB Attachment (Form 5500) —2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Plan Provisions for Trambeam

Effective Date	January 1, 1984. Last amended April 1, 2019. Benefit accruals under the plan were frozen as of October 15, 2012.
Eligibility	Employees of Trambeam Corporation with a minimum of one year of service who are age 21 or over. The plan is closed to new entrants effective January 1, 2011.
Normal Retirement	
Eligibility	Age 65.
Benefit	For terminations on and after January 1, 2002, the amount of the normal retirement benefit shall be: The participant's monthly accrued benefit is calculated as \$25.00 per month multiplied by credited service. Effective October 15, 2012, benefit accruals under the plan are frozen.
Early Retirement	
Eligibility	Later of age 60 and 10 years of service.
Benefit	Accrued benefit based on credited service to the date of early retirement and reduced for early payment. The benefit is reduced 3.6% per year for each year preceding the participant's normal retirement date.
Disability Retirement	
Eligibility	Later of age 40 and 10 years of service.
Benefit	Accrued benefit based on credited service as of disability retirement date reduced 3.6% per year for each year that disability precedes the participant's normal retirement date.
Vested Termination	
Eligibility	Five years of service.
Benefit	Accrued benefit based on credited service to date of termination and payable at normal retirement age.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

Preretirement Death Benefit

Eligibility	Five years of service.
Surviving Spouse Benefit	A monthly benefit is payable for the life of the spouse in the event of a participant's death commencing at the later of the earliest retirement date or date of death. The benefit is 50% of the member's accrued benefit reduced for form of payment and early commencement.

Definitions

Credited Service	For plan years from the later of January 1, 1984 and the participation date begins, one-twelfth (1/12) of a year for each calendar month within the plan year is granted for which compensation is received from the employer for any hours worked in such a calendar month. No credited service is granted after October 15, 2012 except a participant employed on October 15, 2012 will receive credited service through October 31, 2012.
Year of Service	One year of service for each plan year during which the employee earns 1,000 or more hours.
Plan Year	January 1 to December 31.

Form of Payment

Normal Form of Payment	If married, 50% joint and survivor annuity, or if single, a life annuity.
Optional Forms of Payment	Joint and survivor (66 $\frac{2}{3}$ %, 75%, or 100%). Certain and life annuity (5-year or 10-year).

Actuarial Equivalence

IRC section 417(e) mortality table for the plan year as specified in IRS Notice 2008-85 and interest based on three-segment yield curve as specified in IRS Notice 2009-96.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
EIN: 46-3917668 PN: 002

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
60	6.00%	1.0000	3.60
61	6.00%	0.9400	3.44
62	33.00%	0.8836	18.08
63	20.00%	0.5920	7.46
64	25.00%	0.4736	7.58
65	100.00%	0.3552	23.09
	Weighted Average		63.25

EXTENDED TO 10/15/2025

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210 - 0110
1210 - 0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information - enter all requested information

1a Name of plan PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA	1b Three-digit plan number (PN) ► 002
	1c Effective date of plan 03/01/1950
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) CROSBY US ACQUISITION CORP 2801 DAWSON ROAD TULSA OK 74110-2801	2b Employer Identification Number (EIN) 46-3917668
	2c Plan Sponsor's telephone number 918-832-5334
	2d Business code (see instructions) 339900

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.

DocuSigned by:

SIGN HERE	<i>Karla Ragsdale</i>	10/13/2025	KARLA RAGSDALE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Karla Ragsdale</i>	10/13/2025	KARLA RAGSDALE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)
v. 240311

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor THE KITO CROSBY RETIREMENT PLAN COMMITTEE 2801 DAWSON ROAD TULSA	3b Administrator's EIN 36-4978225 3c Administrator's telephone number 918-832-5334
OK 74110-2801	

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	357
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).		
a (1) Total number of active participants at the beginning of the plan year	6a(1)	1
a (2) Total number of active participants at the end of the plan year	6a(2)	0
b Retired or separated participants receiving benefits	6b	239
c Other retired or separated participants entitled to future benefits	6c	35
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	274
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	66
f Total. Add lines 6d and 6e	6f	340
g (1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	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 1B 1I 3H

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

Certificate Of Completion

Envelope Id: CB790FE8-3114-40F6-AC4E-10446EDF0823	Status: Completed
Subject: Complete with Docusign: 2024 Action Items and Instructions 200556-002 FKI Industries Inc.pdf	
Do Not Delete SRT:	
Source Envelope:	
Document Pages: 11	Signatures: 6
Certificate Pages: 3	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Kim Falling
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	4310 17th Ave. S.
	Fargo, ND 58103
	kfalling@eidebailly.com
	IP Address: 104.180.51.153

Record Tracking

Status: Original	Holder: Kim Falling	Location: DocuSign
10/9/2025 10:26:19 AM	kfalling@eidebailly.com	

Signer Events

Karla Ragsdale
 Karla.Ragsdale@kitocrosby.com
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 352C73EB4336423...
 Signature Adoption: Pre-selected Style
 Using IP Address: 2600:387:15:1010::8

Timestamp

Sent: 10/9/2025 10:29:44 AM
 Resent: 10/13/2025 6:52:15 AM
 Resent: 10/13/2025 12:20:37 PM
 Viewed: 10/13/2025 12:36:27 PM
 Signed: 10/13/2025 2:57:41 PM


Electronic Record and Signature Disclosure:
 Accepted: 10/13/2025 7:02:32 AM
 ID: 26780398-4ad1-45d1-b6cc-e63bdca6020f
 Company Name: Eide Bailly

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	10/9/2025 10:29:44 AM
Envelope Updated	Security Checked	10/13/2025 9:14:44 AM
Envelope Updated	Security Checked	10/13/2025 9:14:45 AM
Certified Delivered	Security Checked	10/13/2025 12:36:27 PM
Signing Complete	Security Checked	10/13/2025 2:57:41 PM
Completed	Security Checked	10/13/2025 2:57:41 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure

CONSUMER DISCLOSURE

From time to time, Eide Bailly (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the  button at the bottom of this document.


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Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign  form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

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Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact Eide Bailly:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows: To contact us by email send messages to techinfo@eidebailly.com

To advise Eide Bailly of your new e-mail address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at techinfo@eidebailly.com and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in DocuSign.

To request paper copies from Eide Bailly

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an e-mail to techinfo@eidebailly.com and in the body of such request you must state your e-mail address, full name, US Postal address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with Eide Bailly

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign account, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an e-mail to techinfo@eidebailly.com and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000 or WindowsXP
Browsers (for SENDERS):	Internet Explorer 6.0 or above
Browsers (for SIGNERS):	Internet Explorer 6.0, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	<ul style="list-style-type: none"> ò Allow per session cookies ò Users accessing the internet behind a Proxy Server must enable HTTP 1.1 settings via proxy connection

** These minimum requirements are subject to change. If these requirements change, we will provide you with an email message at the email address we have on file for you at that time providing you with the revised hardware and software requirements, at which time you will have the right to withdraw your consent.

Acknowledging your access and consent to receive materials electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the agree button below.

By checking the Agree box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Eide Bailly as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Eide Bailly during the course of my relationship with you.

**SCHEDULE SB
(Form 5500)**

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

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

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

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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


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

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

A Name of plan PENSION PLAN OF FKI INDUSTRIES INC. FOR UNITED STEELWORKERS OF AMERICA		B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CROSBY US ACQUISITION CORP.		D Employer Identification Number (EIN) 46-3917668	
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	21,975,990	
b Actuarial value	2b	23,407,763	
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	311	19,294,658	19,294,658
b For terminated vested participants	45	1,232,677	1,232,677
c For active participants	1	83,867	83,867
d Total	357	20,611,202	20,611,202
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	5.09%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	126,875	
c Target normal cost	6c	126,875	

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	CHUNHUA LIU 	09/05/2025
	Signature of actuary	Date
CHUNHUA LIU	Type or print name of actuary	2307914
AON CONSULTING, INC.	Firm name	Most recent enrollment number
MSC# 17838, P.O. BOX 551343	Address of the firm	770-690-7463
ATLANTA GA 30355	Address of the firm	Telephone number (including area code)

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

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

21 Discount rate:

a Segment rates:

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

22 Weighted average retirement age **22** 63

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)..... **31a** 126,875

b Excess assets, if applicable, but not greater than line 31a **31b** 126,875

32 Amortization installments:

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

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

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

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

36 Additional cash requirement (line 34 minus line 35)..... **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

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

a Total (excess, if any, of line 37 over line 36) **38a** 0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0

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

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

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

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

Schedule SB Attachment (Form 5500) –2024 Plan Year
Pension Plan of FKI Industries Inc. for United Steelworkers of America
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Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
60	6.00%	1.0000	3.60
61	6.00%	0.9400	3.44
62	33.00%	0.8836	18.08
63	20.00%	0.5920	7.46
64	25.00%	0.4736	7.58
65	100.00%	0.3552	23.09
	Weighted Average		63.25

Schedule SB Attachment (Form 5500) —2024 Plan Year
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Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

- A change in the unlimited expected rate of return on assets from 5.15% to 3.75%.

This change was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall; as such, approval of the Commissioner is not required.

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Schedule SB, line 26a – Schedule of Active Participant Data
as of January 1, 2024

Number of Participants										
Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49										
50-54										
55-59										
60-64							1			
65-69										
70+										

N-1

Schedule SB Attachment (Form 5500) —2024 Plan Year
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Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Interest Rates

Based on the full yield curve with no lookback (as of December 2023) (to which the interest rate stabilization corridor does not apply), with sample rates as follows:

Duration 0.5–5.46%
Duration 5.5–4.81%
Duration 10.5–5.13%
Duration 15.5–5.24%
Duration 20.5–5.22%
Duration 25.5–5.18%
Duration 30.5–5.17%

Retirement Age

Active Participants

See Table 1

Terminated Vested Participants

Age 65

Mortality Rates

Healthy

2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)

Disabled

Revenue Ruling 96-7 mortality table for disability after December 31, 1994

Withdrawal Rates

See Table 2

Disability Rates

See Table 3

Decrement Timing

Beginning of year decrements

Surviving Spouse Benefit

It is assumed that 85% of males and 85% of females have an eligible spouse, and that males are three years older than their spouses.

Benefit Limits

Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

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A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2022 Plan Year	3.35%, the applicable third segment rate limitation is 5.92%
2023 Plan Year	5.15%, the applicable third segment rate limitation is 5.74%
2024 Plan Year	3.75%, the applicable third segment rate limitation is 5.59%

Trust Expenses Included in Target Normal Cost

Expenses are assumed to be equal to the prior year's actual administrative expenses paid from the trust. The amount assumed for 2024 is \$126,875.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year
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Table 1

Retirement Rates

Age	Rate
60	6.00%
61	6.00%
62	33.00%
63	20.00%
64	25.00%
65+	100.00%

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Table 2

Withdrawal Rates

Age	Rate	Age	Rate
20	22.3689%	45	2.6590%
21	20.8733%	46	2.3231%
22	19.3781%	47	1.9820%
23	17.8833%	48	1.6365%
24	16.3851%	49	1.2897%
25	14.8871%	50	0.9384%
26	13.9893%	51	0.5804%
27	13.0917%	52	0.2147%
28	12.1942%	53+	0.0000%
29	11.2917%		
30	10.3889%		
31	9.7859%		
32	9.1827%		
33	8.5792%		
34	7.9703%		
35	7.3602%		
36	6.7487%		
37	6.1357%		
38	5.5208%		
39	4.9052%		
40	4.2875%		
41	3.9673%		
42	3.6444%		
43	3.3182%		
44	2.9905%		

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Table 3

Disability Rates

Age	Rate	Age	Rate
15	0.128%	45	0.648%
16	0.128%	46	0.701%
17	0.128%	47	0.753%
18	0.128%	48	0.854%
19	0.128%	49	0.955%
20	0.128%	50	1.057%
21	0.128%	51	1.158%
22	0.128%	52	1.259%
23	0.137%	53	1.443%
24	0.147%	54	1.626%
25	0.156%	55	1.810%
26	0.166%	56	1.993%
27	0.175%	57	2.177%
28	0.187%	58	2.301%
29	0.198%	59	2.424%
30	0.211%	60	2.548%
31	0.222%	61	2.671%
32	0.235%	62	2.795%
33	0.255%	63	2.795%
34	0.274%	64	2.795%
35	0.294%	65+	0.000%
36	0.314%		
37	0.334%		
38	0.366%		
39	0.397%		
40	0.428%		
41	0.459%		
42	0.491%		
43	0.543%		
44	0.596%		

Schedule SB Attachment (Form 5500) —2024 Plan Year
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Schedule SB, Part V — Summary of Plan Provisions

Effective Date	January 1, 1967. Last restated as of April 1, 2019.
Eligibility	Employees of Kito Crosby who are covered by the labor agreement with the Union and are hired prior to: (1) February 1, 2002 at the York, Pennsylvania location; or (2) September 1, 2003 at the Jeannette, Pennsylvania location.
Normal Retirement	
Eligibility	Later of age 65 and five years of vesting service (or if earlier, fifth anniversary of plan participation).
Benefit	The monthly amount of the normal retirement benefit shall be the greater of (1) and (2): (1) One twelfth of 1% of average annual earnings times benefit service as of the revision date. (2) Monthly benefit multiplier times benefit service. Benefit accruals under the plan were frozen as of April 14, 2013 for participants at the York, Pennsylvania location.
Early Retirement	
Eligibility	Later of age 60 and 15 years of vesting service.
Benefit	Accrued benefit based on benefit service to the date of early retirement and reduced for early payment. For participants at the York location employed by Acco Chain & Lifting Products Division who terminate on or after November 1, 1993, the benefit is reduced 5% per year for each year preceding the normal retirement date. For participants who terminate before November 1, 1993, the benefit is reduced by 6% per year for each year preceding the normal retirement date. For all other participants, the benefit is reduced based on actuarial equivalence.

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Disability Retirement

Eligibility	Fifteen years of vesting service.
Benefit	Accrued benefit based on benefit service as of date of disability unreduced for early commencement. A temporary supplemental benefit of \$100 per month is payable until the earlier of age 65 and the date the participant is eligible for unreduced Social Security benefits.

Any/30

Eligibility	Any age with 30 years of vesting service for employees who were hired before the revision date.
Benefit	Benefit determined as for normal retirement is payable immediately with no reduction for commencement prior to normal retirement date.

70/80

Eligibility	Fifteen years of vesting service and either: (1) Age 55 and combined age and vesting service equal to 70; or (2) Combined age and vesting service equal to 80. Certain other conditions must also be met, such as plant shutdown, layoff, or disability.
Benefit	Benefit determined as for normal retirement is payable immediately with no reduction for commencement prior to normal retirement date. A temporary supplemental benefit of \$100 per month is payable until the earlier of age 65 and the date the participant is eligible for unreduced Social Security benefits.

Vested Termination

Eligibility	Five years of vesting service.
Benefit	Accrued benefit based on benefit service to date of termination and payable at normal retirement date.

Late Retirement

Benefit	Accrued benefit based on benefit service as of the actual retirement date.
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Schedule SB Attachment (Form 5500) —2024 Plan Year
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Preretirement Death Benefit

Eligibility	Five years of vesting service.
Surviving Spouse Benefit	<p>A monthly benefit is payable for the life of the spouse in the event of a participant's death commencing at the later of the earliest retirement date or date of death. The benefit is 50% of the member's accrued benefit reduced for form of payment and early commencement.</p> <p>For employees at the York Location employed by Acco Chain & Lifting Products Division who die on or after November 1, 1986, this benefit is subject to a minimum of \$140 per month prior to the date the spouse attains age 62 and \$90 per month on or after the date the spouse attains age 62.</p>

Definitions

Benefit Service	All years of service (and fractions thereof calculated to the nearest month) from the employment commencement date as defined in the plan. Benefit service shall not include periods of service after April 14, 2013 for participants at the York, Pennsylvania location.
Vesting Service	All years of service from the employment commencement date as defined in the plan where 12 months of service is equal to one year and 30 days of service is equal to one month.
Average Annual Earnings	The average compensation during the 120 consecutive months ending with the earlier of (a) last month of service and (b) revision date.
Compensation	Total cash compensation paid during plan year plus any deferrals.
Revision Date	<p>For Acco Chain & Lifting Products Division: November 1, 1986.</p> <p>For Products Division: October 20, 1987.</p>
Plan Year	Calendar year.

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Monthly Benefit Multiplier

Monthly benefit level per year of benefit service according to the tables below:

For participants at the York, Pennsylvania location:

Date of Retirement, Permanent Disability, Termination of Employment, or Death	Monthly Benefit Multiplier
Prior to 11/01/1991	\$15.00
11/01/1991–10/31/1992	\$16.00
11/01/1992–10/31/1993	\$18.00
11/01/1993–12/31/1993	\$20.00
01/01/1994–01/31/1997	\$18.00
02/01/1997–01/31/2002	\$19.00
02/01/2002 and after	\$20.00

For participants at the York, Pennsylvania location whose normal retirement date, early retirement date or any/30 retirement date is on or after February 1, 1997 and before February 1, 2002, the monthly benefit multiplier will be increased by \$4.00.

For participants at the York, Pennsylvania location whose normal retirement date, early retirement date or any/30 retirement date is on or after February 1, 2002 and before February 2, 2013, the monthly benefit multiplier will be increased by \$10.00.

For participants at the York, Pennsylvania location who are credited with vesting service that includes April 14, 2013, the monthly benefit multiplier will be increased by \$10.00 (for a total monthly benefit multiplier of \$30.00) regardless of when the participant elects to retire or commence payment.

Participants at the York, Pennsylvania location are not entitled to more than one \$10.00 special benefit increase to the monthly benefit multiplier.

For participants at the Jeanette, Pennsylvania location:

Date of Retirement, Permanent Disability, Termination of Employment, or Death	Monthly Benefit Multiplier
Prior to 11/01/1993	\$15.00
11/01/1993–02/28/1997	\$17.00
03/01/1997–02/28/2002	\$18.00
03/01/2002 and after	\$30.00

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Form of Payment

Normal Form of Payment

Life annuity.

Optional Forms of Payment

Joint and survivor annuity (50%, 75%, or 100%).

Payment of Small Amounts

Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$1,000.

Actuarial Equivalence

Optional Forms

Defined in Appendix B of Plan document.

Lump Sum Payments

IRC section 417(e) mortality table for the plan year as specified in IRS Notice 2008-85 and interest based on three-segment yield curve as specified in IRS Notice 2009-96.

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Plan Provisions for Trambeam

Effective Date	January 1, 1984. Last amended April 1, 2019. Benefit accruals under the plan were frozen as of October 15, 2012.
Eligibility	Employees of Trambeam Corporation with a minimum of one year of service who are age 21 or over. The plan is closed to new entrants effective January 1, 2011.
Normal Retirement	
Eligibility	Age 65.
Benefit	For terminations on and after January 1, 2002, the amount of the normal retirement benefit shall be: The participant's monthly accrued benefit is calculated as \$25.00 per month multiplied by credited service. Effective October 15, 2012, benefit accruals under the plan are frozen.
Early Retirement	
Eligibility	Later of age 60 and 10 years of service.
Benefit	Accrued benefit based on credited service to the date of early retirement and reduced for early payment. The benefit is reduced 3.6% per year for each year preceding the participant's normal retirement date.
Disability Retirement	
Eligibility	Later of age 40 and 10 years of service.
Benefit	Accrued benefit based on credited service as of disability retirement date reduced 3.6% per year for each year that disability precedes the participant's normal retirement date.
Vested Termination	
Eligibility	Five years of service.
Benefit	Accrued benefit based on credited service to date of termination and payable at normal retirement age.

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Preretirement Death Benefit

Eligibility	Five years of service.
Surviving Spouse Benefit	A monthly benefit is payable for the life of the spouse in the event of a participant's death commencing at the later of the earliest retirement date or date of death. The benefit is 50% of the member's accrued benefit reduced for form of payment and early commencement.

Definitions

Credited Service	For plan years from the later of January 1, 1984 and the participation date begins, one-twelfth (1/12) of a year for each calendar month within the plan year is granted for which compensation is received from the employer for any hours worked in such a calendar month. No credited service is granted after October 15, 2012 except a participant employed on October 15, 2012 will receive credited service through October 31, 2012.
Year of Service	One year of service for each plan year during which the employee earns 1,000 or more hours.
Plan Year	January 1 to December 31.

Form of Payment

Normal Form of Payment	If married, 50% joint and survivor annuity, or if single, a life annuity.
Optional Forms of Payment	Joint and survivor (66 $\frac{2}{3}$ %, 75%, or 100%). Certain and life annuity (5-year or 10-year).

Actuarial Equivalence

IRC section 417(e) mortality table for the plan year as specified in IRS Notice 2008-85 and interest based on three-segment yield curve as specified in IRS Notice 2009-96.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.