

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>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>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p><b>This Form is Open to Public Inspection</b></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><b>1a</b> Name of plan <u>SILTRONIC CORPORATION PENSION PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>006</u></p>
<p><b>2a</b> 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>SILTRONIC CORPORATION</u></p> <p><u>7200 NW FRONT AVENUE</u> <u>PORTLAND, OR 97210</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/1968</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>94-2518330</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>503-243-2020</u></p> <p><b>2d</b> Business code (see instructions) <u>334410</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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2025	SUSAN MARTIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2025	AUDREY STAMMERS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	726
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	153
	<b>6a(2)</b>	142
	<b>6b</b>	310
	<b>6c</b>	215
	<b>6d</b>	667
	<b>6e</b>	37
	<b>6f</b>	704
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

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

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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**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.

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**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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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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.

<b>A</b> Name of plan <u>SILTRONIC CORPORATION PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>006</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SILTRONIC CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>94-2518330</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

<b>Part I</b>	<b>Basic Information</b>		
<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>107092439</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>107092439</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>336</u>	<u>56582561</u>
	<b>b</b> For terminated vested participants .....	<u>243</u>	<u>14060221</u>
	<b>c</b> For active participants .....	<u>153</u>	<u>25237582</u>
	<b>d</b> Total .....	<u>732</u>	<u>95880364</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.18 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>1542150</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>250000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>1792150</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.

<b>SIGN HERE</b>		
	Signature of actuary	<u>10/09/2025</u> Date
	<u>SUSAN E HEDRICK</u> Type or print name of actuary	<u>23-05581</u> Most recent enrollment number
	<u>WILLIS TOWERS WATSON US LLC</u> Firm name	<u>206-625-1125</u> Telephone number (including area code)
	<u>600 UNIVERSITY STREET SUITE 3100 SEATTLE, WA 98101-1125</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

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2024 v. 240311**

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	26636905
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	4322216
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	22314689
<b>10</b>	Interest on line 9 using prior year's actual return of <u>10.80</u> % .....	0	2409986
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.26</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	24724675

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	84.58 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	109.97 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.12 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>							
<b>18</b> 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		
			<b>Totals ▶</b>	<b>18(b)</b>	0	<b>18(c)</b>	0

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 63
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....				<b>31a</b> 1792150
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 0
<b>32</b> Amortization installments:		Outstanding Balance		Installment
<b>a</b> Net shortfall amortization installment .....		15006901	1506076	
<b>b</b> Waiver amortization installment.....		0	0	
<b>33</b> 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 .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				<b>34</b> 3298226
		Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....		0	3298226	3298226
<b>36</b> Additional cash requirement (line 34 minus line 35) .....				<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 0
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

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

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

<b>A</b> Name of plan <b>SILTRONIC CORPORATION PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>006</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>SILTRONIC CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>94-2518330</b>	

**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

**801 WEST CAPITAL MANAGEMENT LLC**                      **1828 WALNUT STREET, FLOOR 3**  
**KANSAS CITY, MO 64108**

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

**ARTISAN PARTNERS LMTD PARTNERSHIP**                      **875 E. WISCONSIN AVENUE**  
**STE 800**  
**MILWAUKEE, WI 53202**

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

**FIRST AMERICAN GOVERNMENT OBLIGS Y**                      **800 NICOLLET MALL**  
**MINNEAPOLIS, MN 55402**

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

**GRANDEUR PEAK GLOBAL ADVISORS LLC**                      **136 S. MAIN STREET, SUITE 720**  
**SALT LAKE CITY, UT 84101**

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

JOHCM (USA) INC

53 STATE STREET, 13TH FLOOR  
BOSTON, MA 02109

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

PIMCO

840 NEWPORT CENTER DRIVE  
NEWPORT BEACH, CA 92660

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

ROBERT W. BAIRD & CO. INCORPORATED

777 E. WISCONSIN AVENUE  
MILWAUKEE, WI 53202

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

SEAFARER CAPITAL PARTNER, LLC

1100 LARKSPUR LANDING CIRCLE  
SUITE 375  
LARKSPUR, CA 94939

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

SPYGLASS CAPITAL MANAGEMENT LLC

1 LETTERMAN DRIVE BLDG. C  
SUITE 3600  
SAN FRANCISCO, CA 94129

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

VANGUARD GROUP INC

100 VANGUARD BOULEVARD  
MALVERN, PA 19355-2000

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

VULCAN VALUE PARTNERS, LLC

THREE PROTECTIVE CENTER  
2801 HIGHWAY 280 SOUTH, SUITE 300  
BIRMINGHAM, AL 35223

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

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

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

WILLIS TOWERS WATSON US LLC

53-0191291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	ACTUARY	220292	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)

FIDELITY INST. ASSET MGMT TRUST CO

20-2159373

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT MANAGEER	120194	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

SAGEVIEW ADVISORY GROUP, LLC

33-0818667

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INV. ADVISOR	82000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

US BANK, N.A.

41-6271370

(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 25 50 62	TRUSTEE	35645	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>SILTRONIC CORPORATION PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>006</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>SILTRONIC CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>94-2518330</b>

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

	(a) Beginning of Year	(b) End of Year
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	2501895 2619
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	813562 941485
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	19374282 20392336
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	36175801 36022630
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	
<b>(15)</b> Other.....	<b>1c(15)</b>	48999045 47869367

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	107864585	105228437
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	8844	8868
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	8844	8868
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	107855741	105219569

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	749376	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	4799003	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	4516660	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	1379388	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		3036447
<b>c</b> Other income .....	2c		2188
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		5449742

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7554432	
(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)		7554432
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		
<b>i</b> 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)	202195	
(6) Bank or trust company trustee/custodial fees .....	2i(6)	35669	
(7) Actuarial fees .....	2i(7)	220292	
(8) Legal fees .....	2i(8)		
(9) Valuation/appraisal fees .....	2i(9)		
(10) Other trustee fees and expenses .....	2i(10)		
(11) Other expenses.....	2i(11)	73326	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		531482
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		8085914

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-2636172
<b>l</b> 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: PERKINS & COMPANY, P.C.

(2) EIN: 93-0928924

**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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 552240.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>SILTRONIC CORPORATION PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>006</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>SILTRONIC CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>94-2518330</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

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

1		0
---	--	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 41-6271370

**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		18
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<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_\_\_.

**SILTRONIC CORPORATION  
PENSION PLAN**

Financial Statements and Supplemental Schedules  
December 31, 2024 and 2023  
With Independent Auditor's Report

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**DECEMBER 31, 2024 AND 2023**  
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## INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the  
Siltronic Corporation Pension Plan  
Portland, Oregon

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

### ***Opinion***

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

- 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 (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified 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.

### ***Emphasis of Matter***

As discussed in Notes 2 and 5, the financial statements include investments valued as of December 31, 2024 and 2023 at \$20,392,336 and \$19,374,282 (19 percent and 18 percent of net assets available for benefits), respectively, whose fair values have been measured by management in the absence of readily determinable fair values and are not included in the certification from a qualified institution. Management's estimates are based on net asset values as reported by fund managers or as disclosed in audited financial statements for the investment and other financial information provided by each investment. Our opinion is not modified with respect to that matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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 GAAP.

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 GAAP.

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

***Other Matter — Supplemental Schedules Required by ERISA***

The supplemental schedules, (1) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and (2) Schedule H, Line 4j – Schedule of Reportable Transactions, as of or for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such



information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

*Perkins & Company, P.C.*

Portland, OR  
October 13, 2025

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2024 AND 2023**

	2024	2023
<b><u>ASSETS</u></b>		
<b>INVESTMENTS AT FAIR VALUE:</b>		
Money market mutual fund	\$ 941,485	\$ 813,562
Mutual funds	36,022,630	36,175,801
Fixed income commingled pools	47,869,367	48,999,045
Limited partnership interests	20,392,336	19,374,282
	105,225,818	105,362,690
<b>RECEIVABLES</b>		
Accrued interest and dividends	2,619	1,895
Receivable for limited partnership interest redeemed	-	2,500,000
	2,619	2,501,895
	105,228,437	107,864,585
<b><u>LIABILITIES</u></b>		
<b>ADMINISTRATIVE FEES PAYABLE</b>	8,868	8,844
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	\$ 105,219,569	\$ 107,855,741

See accompanying notes to the financial statements

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>		
Investment income:		
Net appreciation in fair value of investments	\$ 4,700,366	\$ 10,109,598
Interest and dividends	749,376	758,440
	5,449,742	10,868,038
<b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>		
Benefits paid to participants	7,554,432	8,734,238
Administrative fees	531,482	869,696
	8,085,914	9,603,934
<b>NET INCREASE (DECREASE)</b>	(2,636,172)	1,264,104
<b>NET ASSETS AVAILABLE FOR BENEFITS:</b>		
Beginning of year	107,855,741	106,591,637
End of year	\$ 105,219,569	\$ 107,855,741

See accompanying notes to the financial statements

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**STATEMENTS OF ACCUMULATED PLAN BENEFITS**  
**DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:</b>		
Vested benefits:		
Participants and beneficiaries currently receiving payments	\$ 55,817,195	\$ 58,547,636
Other participants	38,553,039	43,273,660
	94,370,234	101,821,296
Nonvested benefits	794,987	1,100,137
<b>TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS</b>	<b>\$ 95,165,221</b>	<b>\$ 102,921,433</b>

See accompanying notes to the financial statements

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR</b>	\$ 102,921,433	\$ 101,659,106
<b>INCREASE (DECREASE) DURING THE YEAR</b>		
<b>ATTRIBUTABLE TO:</b>		
Decrease in discount period	4,740,689	4,856,871
Changes in actuarial assumptions	(7,088,186)	2,239,554
Benefits accumulated	1,721,503	1,827,827
Actuarial losses	424,214	1,072,313
Benefits paid	(7,554,432)	(8,734,238)
Net increase (decrease)	(7,756,212)	1,262,327
<b>ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR</b>	\$ 95,165,221	\$ 102,921,433

See accompanying notes to the financial statements

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 1 – PLAN DESCRIPTION**

The following brief description of the Siltronic Corporation Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

**General** - The Plan was established in 1968 and is a noncontributory defined benefit pension plan covering substantially all employees of Siltronic Corporation (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On December 31, 2003, an amendment was made to the Plan that changed the future benefits available to participants. All participants who were not vested in the Plan as of midnight December 31, 2003, became automatically vested and their current pension benefits were frozen. All participants who were vested in the Plan as of midnight, December 31, 2003, continue to accrue normal benefits. New employees of the Company are not eligible to participate in the Plan.

**Retirement Benefits** - As defined in the Plan document, employees, at the normal retirement age of 65, are entitled to monthly pension benefits based on earned service credits. An employee may elect to retire and receive early retirement benefits at any time after reaching age 55 and earning 5 years of service credit. The Plan also requires that benefits start at the later of the participant reaching age 70½ or retirement.

Under the Plan, if a participant's vested account exceeds \$1,000 and is not more than \$5,000 upon termination of employment, the plan administrator will automatically rollover the entire vested interest to an individual retirement account (IRA), unless otherwise directed by the participant. If a participant's vested account is \$1,000 or less upon termination of employment, the entire vested interest will be distributed in a lump sum payment to the participant, unless otherwise directed.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** - The financial statements of the Plan are prepared under the accrual method of accounting by combining modified cash basis accounting records with memorandum adjustments to include employer contributions receivable and administrative expenses payable.

**Actuarial Present Value of Accumulated Plan Benefits** - Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during each year of credited service.

The actuarial present value of accumulated plan benefits is determined by an actuary from Willis Towers Watson and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 31, 2024 and 2023 were (a) life expectancy of participants (the sex distinct Pri-2012 Mortality Tables) with projections were used for 2024 and 2023, (b) retirement age assumptions (ranging from age 55 to age 70, with 100% by age 70), and (c) investment return. The interest rate used to discount the obligation for 2024 and 2023 was 5.37% and 4.70%, respectively.

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, 2025 and 2024. Had the valuations been performed as of December 31, there would be no material differences.

**Payment of Benefits** - Benefit payments to participants are recorded upon distribution.

**Investment Valuation and Income Recognition** - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

**Receivable for Limited Partnership Interest Redeemed** - This represents payments due from a limited partnership for a partial interest redeemed in the limited partnership in which the cash payments were received in 2024.

**Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrative committee to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Accordingly, results may differ from those estimates.

The financial statements include investments in limited partnerships for both 2024 and 2023. These investments in total valued \$20,392,336 and \$19,374,282 (19% and 18% of net assets) at December 31, 2024 and 2023, respectively, whose value has been estimated by the plan administrator in the absence of a readily ascertainable market value. Because of the inherent uncertainty of the valuation, the estimated value may differ from the value that would have been used had a ready market for the securities existed, and the differences could be material.

**Subsequent Events** - The Plan's management has performed an evaluation of subsequent events through October 13, 2025, which is the date these financial statements were available to be issued.

### **NOTE 3 – CONCENTRATIONS, 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.

Certain of the Plan's investments in limited partnerships restrict the amount and frequency that the Plan may make withdrawals or liquidate its investments. Additionally, the Plan's investments in limited partnerships are generally subject to additional capital commitments which require the Plan to make additional investments in the partnership. Such capital commitments are established at the time of the initial investment.

There were two investments that represented more than 10% of investments held as of December 31, 2024 and 2023. See the supplemental Schedule of Assets (Held at End of Year) for the complete listing of investments held as of that date.

### **NOTE 4 – FAIR VALUE MEASUREMENTS**

Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the plan has the ability to access at the measurement date.

Level 2 – Inputs to the valuation methodology include:

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

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

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

The asset’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.

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

*Mutual funds and money market mutual fund:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. 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.

*Limited partnership interests and fixed income commingled pools:* Valued based on the NAV of units held by the Plan at year end as reported by the investment managers, without further adjustment. The NAV is used as a practical expedient to estimate fair value. The NAV is based upon the fair value of the underlying investments.

Management reviews the audited financial statements and other information provided by each of the limited partnerships and the fixed income commingled pools to identify the NAV for use as a practical expedient to determining the valuation of such investments.

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

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

	Investment Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market mutual fund	\$ 941,485	\$ -	\$ -	\$ 941,485
Mutual funds	<u>36,022,630</u>	<u>-</u>	<u>-</u>	<u>36,022,630</u>
Total assets in the fair value hierarchy	36,964,115	-	-	36,964,115
Fixed income commingled pools measured at net asset value (a)	-	-	-	47,869,367
Limited partnership interests measured at net asset value (a)	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,392,336</u>
Total investments at fair value	<u>\$ 36,964,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$105,225,818</u>

	Investment Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market mutual fund	\$ 813,562	\$ -	\$ -	\$ 813,562
Mutual funds	36,175,801	-	-	36,175,801
Total assets in the fair value hierarchy	36,989,363	-	-	36,989,363
Fixed income commingled pools measured at net asset value (a)	-	-	-	48,999,045
Limited partnership interests measured at net asset value (a)	-	-	-	19,374,282
Total investments at fair value	<u>\$ 36,989,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$105,362,690</u>

(a) In accordance with Subtopic 820-10, certain investments that are 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.

#### NOTE 5 – FAIR VALUE OF INVESTMENTS IN ENTITIES THAT USE NAV

The following table summarizes investments measured at fair value based on net asset value (NAV) per unit as of December 31, 2024 and 2023, respectively.

December 31, 2024:	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Limited partnership interests:				
International (a)	\$ 363,135	\$ -	Not eligible	N/A
Multi-strategy worldwide (b)	9,313,747	958,217	Semi-annual	100 days
Domestic (c)	5,123,432	1,352,500	Not eligible	N/A
Energy, U.S. (d)	144,922	160,000	Not eligible	N/A
Water rights, U.S. (e)	342,856	-	Not eligible	N/A
Real estate, U.S. (f)	5,104,244	108,023	Not eligible	N/A
	<u>20,392,336</u>	<u>2,578,740</u>		
Fixed income commingled pools (g)	47,869,367	-	Daily	None
	<u>\$ 68,261,703</u>	<u>\$ 2,578,740</u>		

December 31, 2023:	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Limited partnership interests:				
International (a)	\$ 546,799	\$ 141,825	Not eligible	N/A
Multi-strategy worldwide (b)	8,306,075	1,290,237	Semi-annual	100 days
Domestic (c)	4,522,823	1,832,500	Not eligible	N/A
Energy, U.S. (d)	174,893	160,000	Not eligible	N/A
Water rights, U.S. (e)	374,740	-	Not eligible	N/A
Real estate, U.S. (f)	<u>5,448,952</u>	<u>108,023</u>	Not eligible	N/A
	19,374,282	3,532,585		
Fixed income commingled pools (g)				
	<u>48,999,045</u>	<u>-</u>	Daily	None
	<u>\$ 68,373,327</u>	<u>\$ 3,532,585</u>		

- (a) This class includes limited partnerships that invest primarily in Asia and Africa in alternative investments, including venture funds, private equity funds, and buyout funds for the purpose of achieving long-term capital appreciation. Except at the discretion of the general partners, redemptions are not authorized for the life of each partnership, which range from one to two years as of December 31, 2024 and 2023.
- (b) This class includes limited partnerships that invest globally in private equity limited partnerships. Except at the discretion of the general partners, redemptions are not authorized for the life of each partnership, which range from one to eight years as of December 31, 2024 and 2023. The Global Access Fund I, LP, does allow redemptions in some circumstances, at two semi-annual dates, with at least 100 days' notice.
- (c) This class includes limited partnerships that primarily provide venture capital funding or private equity investments for companies operating in the U.S. Redemptions are not authorized, except at the discretion of the general partners, for the life of each partnership, which range one to 11 years as of December 31, 2024 and 2023.
- (d) This class includes a limited partnership that provides private equity funding in the energy sector, seeking long-term capital appreciation. Except at the discretion of the general partner, redemptions are not authorized for the life of the partnership, which is as of December 31, 2024 and 2023, is the date at which the Partnerships investment can be liquidated by the manager.
- (e) This class includes a limited partnership that invests primarily in another entity whose purpose is to acquire water rights and irrigate dry land in Humboldt County, Nevada, and develop the water rights and resources associated with the property. Redemptions are not authorized unless through a secondary transfer of ownership.
- (f) This class includes limited partnerships that invest in U.S. commercial real estate or real estate securities such as mortgage-backed or asset-backed securities. Except at the discretion of the general partners, redemptions are not authorized for the life of each partnership, which range from one to 10 years as of December 31, 2024 and 2023.

(g) This class includes two fixed income commingled pools who invested in corporate debt securities. Redemptions are available daily based on the closing NAV provided by the fixed income commingled pool.

#### **NOTE 6 – INFORMATION CERTIFIED BY TRUSTEE OF THE PLAN**

The following is a summary of the comparative unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules, that was certified by the trustee of the Plan, U.S. Bank, N.A., for the years ended December 31, 2024 and 2023, respectively, and furnished to the plan administrator. The plan administrator has obtained certification from the trustee that such information is complete and accurate.

	<u>2024</u>	<u>2023</u>
Investments	\$ 84,833,482	\$ 85,988,408
Net appreciation in fair value of investments	\$ 3,036,443	\$ 6,551,416
Interest and dividends	\$ 749,376	\$ 758,440

#### **NOTE 7 – PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS**

Certain Plan investments are shares of a money market mutual fund managed by First American Funds. First American Funds is an affiliate of U.S. Bank, N.A., the trustee as defined by the Plan, and therefore, these investments represent exempt party-in-interest transactions. Fees for investment management services charged by the trustee are netted against Plan earnings at rates up to 1% of the average daily investment balance.

#### **NOTE 8 – FUNDING POLICY**

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. No contribution was required for 2024 or 2023, and none was made.

#### **NOTE 9 – PLAN EXPENSES**

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation in fair value of investments presented in the accompanying statements of changes in net assets available for benefits. Certain expenses of plan administration, including computer services, professional fees, office supplies and payroll expenses of administrative and clerical personnel, are provided by the Company without charge to the Plan.

## **NOTE 10 – PLAN TERMINATION**

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

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

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

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

Should the Plan terminate, future benefits would depend on the sufficiency at that time of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

## **NOTE 11 – INCOME TAX STATUS**

The Internal Revenue Service has determined and informed the Company by a letter dated February 3, 2014, that the Plan is qualified, and the trust established under the Plan is tax-exempt, under the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended and restated since receiving the determination letter, however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and as such, the Plan was qualified and tax-exempt as of the financial statement date.

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 be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**SUPPLEMENTAL SCHEDULES**

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

EIN#: 94-2518330

PLAN#: 006

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	First American Govt Obligation Fund	Money market mutual fund	\$ 941,485	\$ 941,485
	Artisan International Value Fund Ins	Mutual Fund	\$ 3,931,424	\$ 4,989,484
	Fidelity Extended Market Index Fund	Mutual Fund	\$ 2,020,655	\$ 2,263,161
	Fidelity Advisor Intl Small Cap	Mutual Fund	\$ 2,051,663	\$ 1,944,602
	Baird Short Term Bond Inst	Mutual Fund	\$ 2,358,066	\$ 2,286,427
	Johcm Select Institutional	Mutual Fund	\$ 3,192,351	\$ 3,682,600
	Seafarer Overseas Gr and Income	Mutual Fund	\$ 3,214,264	\$ 2,998,577
	Spyglass Growth Institutional	Mutual Fund	\$ 2,668,156	\$ 2,493,976
	Vanguard Instl Index Instl	Mutual Fund	\$ 7,427,212	\$ 10,299,993
	Pimco Rae US Small Instl	Mutual Fund	\$ 2,272,938	\$ 2,292,839
	Vanguard Short Term Govt Bond Index	Mutual Fund	\$ 2,877,084	\$ 2,770,971
	AACP Debt Investors LP	Partnership	\$ 24,297	\$ 25,824
	AACP Tax Exempt Investors II, LP	Partnership	\$ 34,711	\$ 58,168
	Bay Hills Capital Partners IV, LP	Partnership	\$ 1,148,767	\$ 3,142,503
	Berens African Development Partners I Access Fund LP	Partnership	\$ 121,465	\$ 279,143
	BPEA Cayman VI LP	Partnership	\$ 1,237,500	\$ 1,393,210
	Cordillera Investment Fund III, LP	Partnership	\$ 2,009,616	\$ 1,877,119
	Global Access Fund I, LP	Partnership	\$ 5,283,930	\$ 7,358,054
	KCB Real Estate VI LP	Partnership	\$ 1,269,344	\$ 1,822,576
	KCB Real Estate VII LP	Partnership	\$ 698,890	\$ 1,517,376
	Keyhaven Capital Partners II LP	Partnership	\$ 111,900	\$ 78,574
	Morrison Street Fund VI, LP	Partnership	\$ 902,285	\$ 1,226,340
	Morrison Street Income Fund	Partnership	\$ 462,914	\$ 537,952
	US Water and Land Investment LP	Partnership	\$ 155,158	\$ 342,856
	VIA Energy LP	Partnership	\$ 128,173	\$ 144,922
	VIA VI LP	Partnership	\$ 126,356	\$ 587,719
	Fidelity Fiam 8-10 Commingled	Fixed income commingled pool	\$ 11,750,000	\$ 12,656,526
	Fidelity Fiam Long Corp Commingled	Fixed income commingled pool	\$ 33,955,312	\$ 35,212,841

\* - A party-in-interest as defined by ERISA.

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**  
**YEAR ENDED DECEMBER 31, 2024**

EIN#: 94-2518330

PLAN#: 006

(a) Identity of Party Involved	(b) Description of Asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
*	First American Govt Obligation Fund - series	\$ 9,423,912	\$ -	\$ -	\$ -	\$ 9,423,912	\$ 9,423,912	\$ -
*	First American Govt Obligation Fund - series	\$ -	\$ 9,295,987	\$ -	\$ -	\$ 9,295,987	\$ 9,295,987	\$ -

\* - A party-in-interest as defined by ERISA.

# SCHEDULE SB ATTACHMENTS

## Schedule SB, Line 26a Schedule of Active Participant Data as of January 1, 2024

Attained Age	Attained Years of Credited Service <sup>1</sup>										Total	
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40-44	0	4	0	0	0	0	1	0	0	0	0	5
45-49	0	4	1	0	0	1	8	1	0	0	0	15
50-54	0	6	1	0	2	2	25	1	0	0	0	37
55-59	0	16	1	1	1	4	20	9	2	0	0	54
60-64	0	7	0	0	5	0	7	3	5	5	0	32
65-69	0	0	0	0	0	0	5	3	0	0	0	8
70 & over	0	1	0	0	0	0	0	0	0	1	0	2
Total	0	38	3	1	8	7	66	17	7	6	0	153

<sup>1</sup> Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Siltronic Corporation Pension Plan  
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 Plan Sponsor: Siltronic Corporation  
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# SCHEDULE SB ATTACHMENTS

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

### Economic Assumptions

#### Interest rate basis

Applicable month	January
Interest rate basis	3-Segment Rates

Interest rates	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.75%	4.37%
Second segment rate	4.96%	4.96%
Third segment rate	5.59%	4.95%
Effective interest rate	5.18%	4.92%

#### Annual rates of increase

Compensation:	3.00%
Future Social Security wage bases	2.50%
Consumer price index	2.50%
Statutory limits on compensation	2.50%

**Plan-related expenses** \$250,000; Plan expenses are assumed to only include administrative expenses and do not include investment expenses. Administrative expenses are assumed to be recurring actual administrative expenses paid from the trust for the previous plan year plus PBGC premiums (flat rate and variable) and rounded up to the next \$50,000.

### Demographic Assumptions

**Inclusion date** The valuation date coincident with or next following the date on which the employee becomes a participant.

**New or rehired employees** It was assumed there will be no new or rehired employees.

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# SCHEDULE SB ATTACHMENTS

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**Mortality** The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using separate mortality rates for annuitants (“Healthy Annuitants” table) and non-annuitants (based on “Employees” table) without collar or amount adjustments with generational projection using the capped and adjusted Scale MP-2021, as prescribed in final regulations published October 20, 2023.

**Lump sum mortality** The applicable 417(e) mortality table.

**Termination** The rates at which participants withdraw by age are given below:

Age	Percentage
30-34	5.00
35-39	3.00
40-44	3.00
45-49	3.00
50-54	1.00
55 and over	0.00

**Disability** Rates of disability are based on the Society of Actuaries study on Group Long-Term Disability Insurance covering experience from 1975-1980.

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# SCHEDULE SB ATTACHMENTS

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## Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), and ASC 960 Present Value of Accrued Benefits, the rates at which participants retire by age are shown below.

Age	Percentage
55	7.00
56	3.00
57	3.00
58	3.00
59	3.00
60	10.00
61	5.00
62	20.00
63	10.00
64	5.00
65	25.00
66	25.00
67	25.00
68	25.00
69	25.00
70	100.00

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Vested terminated participants are assumed to retire at their earliest unreduced early retirement age.

For vested terminated participants past their unreduced age, the valuation assumes they will commence benefits immediately with a retroactive annuity starting date of the later of their separation from service and their earliest unreduced age.

## Form of payment

For valuation purposes, 30% of participants are assumed to elect the normal form, and 70% of participants are assumed to elect a lump sum.

## Percent married

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.

## Spouse age

Male spouses are assumed to be three years older than female spouses.

## Covered pay

Compensation assumed paid in the current year beginning on the valuation date is the current annualized pay rate increased with ½ year's assumed pay increases.

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**Timing of benefit payments** Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of retirement.

## Methods

**Valuation date** First day of plan year

**Funding target** Present value of accrued benefits as required by regulations under IRC §430.

**Target normal cost** Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

**Decrement timing** The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables.

For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

**Asset method** Under this method, valuation assets are equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date at the prior plan year effective PPA interest rate.

**Tax policy** The actuarial valuation performed for the plan year ending December 31, 2024 is used to determine the maximum deductible contribution for the tax year ending December 31, 2024.

**Benefits not valued** All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not.

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# SCHEDULE SB ATTACHMENTS

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## Sources of Data and Other Information

The plan sponsor furnished participant data as of 1/1/2024. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculation. No data adjustments were made and we are unaware of any data adjustment made by the data provider.

## Assumptions Rationale - Significant Economic Assumptions

<b>Discount rate</b>	The basis chosen by the plan sponsor is among the choices prescribed by law, all of which are based on observed market data over certain periods of time.
<b>Lump sum conversion rate</b>	As required by IRC 430, lump sum benefits are valued using "annuity substitution," so that the interest rates assumed are effectively the same as described above for the discount rate.
<b>Form of Payment</b>	The percentage of retiring participants assumed to take a lump sum is based on recent experience since the July 2016 amendment was adopted offering a lump sum form of payment to participants upon retirement.
<b>Plan-related expenses</b>	<p>Plan expenses are assumed to only include administrative expenses and do not include investment expenses. Administrative expenses are assumed to be recurring actual administrative expenses paid from the trust for the previous plan year plus PBGC premiums (flat rate and variable) and rounded up to the next \$50,000.</p> <p>The amount included this year for plan-related expenses is \$250,000.</p>
<b>Rates of increase in compensation</b>	Assumed compensation increases are based on the plan sponsor's direction for planned pay increases.

## Assumptions Rationale - Significant Demographic Assumptions

<b>Healthy Mortality</b>	Assumptions used for funding purposes are among the choices prescribed by IRC §430(h).
<b>Disabled Mortality</b>	Assumptions used for funding purposes are among the choices prescribed by IRC §430(h).

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**Termination** Termination rates were based on an experience study conducted in 2015, delivered to Siltronic Corporation on July 21, 2015.

**Retirement** Retirement rates were based on an experience study conducted in 2015, delivered to Siltronic Corporation on July 21, 2015.

**Benefit commencement date for deferred benefits:**

**Deferred vested benefit** Deferred vested participants' assumed commencement age is the earliest unreduced age after separation of service for each participant. The plan allows retroactive annuity starting dates at the first unreduced age after separation of service. For participants who separate from service before their earliest retirement age, deferred vested early commencement factors are not subsidized so that the difference between this approach and using assumed commencement rates at multiple ages is not expected to be significant.

Deferred vested participants are assumed to begin benefits when the benefit is unreduced (or current age if later). It has been observed and it is expected that many participants will retire and begin benefits when the benefit is unreduced.

## Source of Prescribed Methods

**Funding methods** The methods used for funding purposes, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

## Changes in Assumptions and Methods

- Change in assumptions since prior valuation**
- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC 430 and reflect the rate corridors of ARPA.
  - The mortality table used to calculate the funding target and target normal cost was changed from using a static projection of mortality improvement to a generational projection and the base table was updated as required by guidance issued by IRS under IRC §430.
  - The mortality used to convert annuities to lump sums was changed to the applicable table required for the 2024 plan year.

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# SCHEDULE SB ATTACHMENTS

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- The assumed plan expenses changed from \$800,000 for the 2023 plan year to \$250,000 for the 2024 plan year. The underlying assumption methodology remains the same.

**Change in methods since prior valuation**      There have been no changes in methods since the prior valuation.

Plan Name:            Siltronic Corporation Pension Plan  
EIN / PN:            94-2518330/006  
Plan Sponsor:        Siltronic Corporation  
Valuation Date:     January 1, 2024

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**  
**YEAR ENDED DECEMBER 31, 2024**

EIN#: 94-2518330

PLAN#: 006

(a) Identity of Party Involved	(b) Description of Asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
*	First American Govt Obligation Fund - series	\$ 9,423,912	\$ -	\$ -	\$ -	\$ 9,423,912	\$ 9,423,912	\$ -
*	First American Govt Obligation Fund - series	\$ -	\$ 9,295,987	\$ -	\$ -	\$ 9,295,987	\$ 9,295,987	\$ -

\* - A party-in-interest as defined by ERISA.

**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.

<b>A</b> Name of plan SILTRONIC CORPORATION PENSION PLAN	<b>B</b> Three-digit plan number (PN) ▶	006
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SILTRONIC CORPORATION	<b>D</b> Employer Identification Number (EIN) 94-2518330	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
<b>1</b> Enter the valuation date:	Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	107,092,439	
<b>b</b> Actuarial value .....	<b>2b</b>	107,092,439	
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	336	56,582,561	56,582,561
<b>b</b> For terminated vested participants .....	243	14,060,221	14,060,221
<b>c</b> For active participants .....	153	25,237,582	26,731,883
<b>d</b> Total .....	732	95,880,364	97,374,665
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....	<input type="checkbox"/>		
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition loading rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>	5.18%	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	1,542,150	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	250,000	
<b>c</b> Target normal cost .....	<b>6c</b>	1,792,150	

**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.

<b>SIGN HERE</b>	Susan E Hedrick <i>SEH</i>	10/19/2025
	Signature of actuary	Date
	Susan E Hedrick	2305581
	Type or print name of actuary	Most recent enrollment number
	Willis Towers Watson US LLC	206-625-1125
	Firm name	Telephone number (including area code)
	600 University Street Suite 3100 Seattle WA 98101-1125	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2024  
v. 240311

<b>Part II</b>		<b>Beginning of Year Carryover and Prefunding Balances</b>	
		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	26,636,905
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	4,322,216
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	22,314,689
<b>10</b>	Interest on line 9 using prior year's actual return of <u>10.80%</u> .....	0	2,409,986
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.26%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	24,724,675

<b>Part III</b>		<b>Funding Percentages</b>	
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	84.58 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	109.97 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.12 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV</b>		<b>Contributions and Liquidity Shortfalls</b>				
<b>18</b> 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	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %
	<input type="checkbox"/> N/A, full yield curve used		
<b>b</b> Applicable month (enter code).....	<b>21b</b>	0	
<b>22</b> Weighted average retirement age .....	<b>22</b>	63	
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>	
<b>31</b> Target normal cost and excess assets (see instructions):	
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>
<b>32</b> Amortization installments:	
<b>a</b> Net shortfall amortization installment .....	Outstanding Balance
<b>b</b> Waiver amortization installment .....	Installment
<b>33</b> 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 .....	<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>
	Carryover balance
	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....	Total balance
<b>36</b> Additional cash requirement (line 34 minus line 35).....	<b>36</b>
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	<b>37</b>
<b>38</b> Present value of excess contributions for current year (see instructions)	
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	<b>39</b>
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>

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

# SCHEDULE SB ATTACHMENTS

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## Schedule SB – Statement by Enrolled Actuary

<b>Plan Sponsor</b>	Siltronic Corporation
<b>EIN/PN</b>	94-2518330/006
<b>Plan Name</b>	Siltronic Corporation Pension Plan
<b>Valuation Date</b>	January 1, 2024
<b>Enrolled Actuary</b>	Susan E Hedrick
<b>Enrollment Number</b>	23-05581

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

# SCHEDULE SB ATTACHMENTS

## Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2024

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

$x$	$q_x^r$	$l_x$	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55	0.07	1,000	1.000000	0.070000	3.850000
56	0.03	930	0.930000	0.027900	1.562400
57	0.03	902	0.902100	0.027063	1.542591
58	0.03	875	0.875037	0.026251	1.522564
59	0.03	849	0.848786	0.025464	1.502351
60	0.10	823	0.823322	0.082332	4.939934
61	0.05	741	0.740990	0.037050	2.260020
62	0.20	704	0.703941	0.140788	8.728863
63	0.10	563	0.563152	0.056315	3.547861
64	0.05	507	0.506837	0.025342	1.621879
65	0.25	481	0.481495	0.120374	7.824300
66	0.25	361	0.361122	0.090280	5.958505
67	0.25	271	0.270841	0.067710	4.536589
68	0.25	203	0.203131	0.050783	3.453225
69	0.25	152	0.152348	0.038087	2.628005
70	1.00	114	0.114261	0.114261	7.998277
Average age at retirement					63.477364
Rounded for Schedule SB item 22					63

Plan Name: Siltronic Corporation Pension Plan  
 EIN / PN: 94-2518330/006  
 Plan Sponsor: Siltronic Corporation  
 Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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

### Economic Assumptions

**Interest rate basis**

Applicable month                      January  
 Interest rate basis                      3-Segment Rates

<b>Interest rates</b>	<b>Reflecting Corridors</b>	<b>Not Reflecting Corridors</b>
-----------------------	-----------------------------	---------------------------------

First segment rate	4.75%	4.37%
Second segment rate	4.96%	4.96%
Third segment rate	5.59%	4.95%
Effective interest rate	5.18%	4.92%

**Annual rates of increase**

Compensation:                              3.00%  
 Future Social Security wage bases      2.50%  
 Consumer price index                      2.50%  
 Statutory limits on compensation      2.50%

**Plan-related expenses**                      \$250,000; Plan expenses are assumed to only include administrative expenses and do not include investment expenses. Administrative expenses are assumed to be recurring actual administrative expenses paid from the trust for the previous plan year plus PBGC premiums (flat rate and variable) and rounded up to the next \$50,000.

### Demographic Assumptions

**Inclusion date**                                  The valuation date coincident with or next following the date on which the employee becomes a participant.

**New or rehired employees**                  It was assumed there will be no new or rehired employees.

Plan Name:                                      Siltronic Corporation Pension Plan  
 EIN / PN:                                        94-2518330/006  
 Plan Sponsor:                                 Siltronic Corporation  
 Valuation Date:                                January 1, 2024

# SCHEDULE SB ATTACHMENTS

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**Mortality** The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using separate mortality rates for annuitants (“Healthy Annuitants” table) and non-annuitants (based on “Employees” table) without collar or amount adjustments with generational projection using the capped and adjusted Scale MP-2021, as prescribed in final regulations published October 20, 2023.

**Lump sum mortality** The applicable 417(e) mortality table.

**Termination** The rates at which participants withdraw by age are given below:

Age	Percentage
30-34	5.00
35-39	3.00
40-44	3.00
45-49	3.00
50-54	1.00
55 and over	0.00

**Disability** Rates of disability are based on the Society of Actuaries study on Group Long-Term Disability Insurance covering experience from 1975-1980.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

**Retirement**

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), and ASC 960 Present Value of Accrued Benefits, the rates at which participants retire by age are shown below.

Age	Percentage
55	7.00
56	3.00
57	3.00
58	3.00
59	3.00
60	10.00
61	5.00
62	20.00
63	10.00
64	5.00
65	25.00
66	25.00
67	25.00
68	25.00
69	25.00
70	100.00

Vested terminated participants are assumed to retire at their earliest unreduced early retirement age.

For vested terminated participants past their unreduced age, the valuation assumes they will commence benefits immediately with a retroactive annuity starting date of the later of their separation from service and their earliest unreduced age.

**Form of payment**

For valuation purposes, 30% of participants are assumed to elect the normal form, and 70% of participants are assumed to elect a lump sum.

**Percent married**

For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.

**Spouse age**

Male spouses are assumed to be three years older than female spouses.

**Covered pay**

Compensation assumed paid in the current year beginning on the valuation date is the current annualized pay rate increased with 1/2 year's assumed pay increases.

Plan Name: Siltronic Corporation Pension Plan  
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 Plan Sponsor: Siltronic Corporation  
 Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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**Timing of benefit payments**                      Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of retirement.

## Methods

**Valuation date**                                      First day of plan year

**Funding target**                                      Present value of accrued benefits as required by regulations under IRC §430.

**Target normal cost**                                      Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

**Decrement timing**                                      The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables.

For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

**Asset method**    Under this method, valuation assets are equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date at the prior plan year effective PPA interest rate.

**Tax policy**    The actuarial valuation performed for the plan year ending December 31, 2024 is used to determine the maximum deductible contribution for the tax year ending December 31, 2024.

**Benefits not valued**                                      All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not.

Plan Name:                      Siltronic Corporation Pension Plan  
EIN / PN:                        94-2518330/006  
Plan Sponsor:                      Siltronic Corporation  
Valuation Date:                      January 1, 2024

# SCHEDULE SB ATTACHMENTS

## Sources of Data and Other Information

The plan sponsor furnished participant data as of 1/1/2024. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculation. No data adjustments were made and we are unaware of any data adjustment made by the data provider.

## Assumptions Rationale - Significant Economic Assumptions

<b>Discount rate</b>	The basis chosen by the plan sponsor is among the choices prescribed by law, all of which are based on observed market data over certain periods of time.
<b>Lump sum conversion rate</b>	As required by IRC 430, lump sum benefits are valued using “annuity substitution,” so that the interest rates assumed are effectively the same as described above for the discount rate.
<b>Form of Payment</b>	The percentage of retiring participants assumed to take a lump sum is based on recent experience since the July 2016 amendment was adopted offering a lump sum form of payment to participants upon retirement.
<b>Plan-related expenses</b>	<p>Plan expenses are assumed to only include administrative expenses and do not include investment expenses. Administrative expenses are assumed to be recurring actual administrative expenses paid from the trust for the previous plan year plus PBGC premiums (flat rate and variable) and rounded up to the next \$50,000.</p> <p>The amount included this year for plan-related expenses is \$250,000.</p>
<b>Rates of increase in compensation</b>	Assumed compensation increases are based on the plan sponsor’s direction for planned pay increases.

## Assumptions Rationale - Significant Demographic Assumptions

<b>Healthy Mortality</b>	Assumptions used for funding purposes are among the choices prescribed by IRC §430(h).
<b>Disabled Mortality</b>	Assumptions used for funding purposes are among the choices prescribed by IRC §430(h).

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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**Termination** Termination rates were based on an experience study conducted in 2015, delivered to Siltronic Corporation on July 21, 2015.

**Retirement** Retirement rates were based on an experience study conducted in 2015, delivered to Siltronic Corporation on July 21, 2015.

**Benefit commencement date for deferred benefits:**

Deferred vested benefit Deferred vested participants' assumed commencement age is the earliest unreduced age after separation of service for each participant. The plan allows retroactive annuity starting dates at the first unreduced age after separation of service. For participants who separate from service before their earliest retirement age, deferred vested early commencement factors are not subsidized so that the difference between this approach and using assumed commencement rates at multiple ages is not expected to be significant.

Deferred vested participants are assumed to begin benefits when the benefit is unreduced (or current age if later). It has been observed and it is expected that many participants will retire and begin benefits when the benefit is unreduced.

## Source of Prescribed Methods

**Funding methods** The methods used for funding purposes, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

## Changes in Assumptions and Methods

**Change in assumptions since prior valuation**

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC 430 and reflect the rate corridors of ARPA.
- The mortality table used to calculate the funding target and target normal cost was changed from using a static projection of mortality improvement to a generational projection and the base table was updated as required by guidance issued by IRS under IRC §430.
- The mortality used to convert annuities to lump sums was changed to the applicable table required for the 2024 plan year.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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- The assumed plan expenses changed from \$800,000 for the 2023 plan year to \$250,000 for the 2024 plan year. The underlying assumption methodology remains the same.

**Change in methods since prior valuation**      There have been no changes in methods since the prior valuation.

Plan Name:            Siltronic Corporation Pension Plan  
EIN / PN:            94-2518330/006  
Plan Sponsor:        Siltronic Corporation  
Valuation Date:     January 1, 2024

# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V Summary of Plan Provisions

### Plan Provision

**Effective date and most recent amendment** The plan was originally effective January 1, 1968. The plan was last restated effective January 1, 2016. The first amendment added a lump sum form of payment upon retirement effective July 1, 2016, and allowed for the retiree annuity purchase for certain retirees. The second amendment revised the claims procedures to comply with new Department of Labor regulations effective January 1, 2018. The third amendment added a temporary lump sum payment option for terminated vested participants during 2018. The fourth amendment updated the actuarial equivalence for tabular factors including early retirement and forms of payment effective January 1, 2019. The fifth amendment updated the plan's definition of actuarial equivalence effective January 1, 2019.

**Plan year** The 12-month period ending December 31.

**Coverage, participation and vesting** Participants vested as of December 31, 2003 are eligible for benefits as described below. Participants not vested as of December 31, 2003 are entitled to a frozen benefit equal to benefit accrued through December 31, 2003. No eligible employee shall begin participation after December 31, 2003.

### Definitions

**Vesting service** Measured on an elapsed time basis from date of hire to date of termination, in years and months. Also, includes service with other Associated Employers. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)

**Credited service** Measured on an elapsed time basis from date of hire to date of termination, in years and months. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)

**Covered earnings** Base pay, including base pay for regular and scheduled overtime hours; excludes bonus, shift differential, other overtime, and commissions. Limited by legislated maximums.

**Final average compensation/salary** Average covered earnings for the seven consecutive Plan years of the final 10 which produce the highest average.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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**Normal retirement date (NRD)** Retirement on or after the later of age 65 or the fifth anniversary of membership date.

## Eligibility for Benefits

**Normal retirement** Retirement on NRD.

**Early retirement** Age 55 and five years of Vesting Service.

**Postponed retirement** Later of the first day of the month after termination of employment or mandatory benefit starting date. (April 1 after calendar year in which participant attains age 70½.)

**Vested termination** Non-vested members who are employed on December 31, 2003 will be entitled to the Vested Termination Benefit regardless of the number of years of Vesting Service effective January 1, 2004. Otherwise, five years of Vesting Service is required.

**Disability** Total and permanent disability (must qualify for Social Security disability).

## Benefits Paid Upon the Following Events

**Normal retirement** Annual benefit on a single-life basis is calculated as the sum of (a) and (b) below:

(a)  $1.25\% \times \text{Benefit Service} \times \text{Final Average Earnings}$

(b)  $0.5\% \times \text{Benefit Service (up to 45 years)} \times \text{Final Average Earnings in excess of Social Security Covered Compensation}$

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

## Early retirement

Accrued Normal Retirement Benefit based on Average Earnings and Benefit Service at Early Retirement Date actuarially reduced.

For a member who is an eligible employee on or after January 1, 2003, the Accrued Normal Retirement Benefit reduced by the following factors:

Vesting Service (Years)	Factor
25 or more	4% reduction per year before age 60 No reduction after age 60
Less than 25	5% reduction per year before age 62 No reduction after age 62

Effective October 1, 2012, eligibility was expanded for the age 55/25 years of service early retirement benefit for certain participants who were terminated due to the closure of FAB-1 and would have been eligible for the 55/25 early retirement benefits, if they remained at Siltronic until August 14, 2013.

## Postponed retirement

Benefit is computed in the same manner and is payable in the same forms as the normal retirement benefit, but is based on Credited Service earned as of the late retirement date.

## Vested termination

Accrued benefit based at date of termination, payable as a deferred benefit starting at age 65.

## Disablement

Continued Accrual of Benefit Service while disabled up to age 65.

Benefits to be paid under Normal, Early, or Deferred Benefit provision as appropriate.

## Other Plan Provisions

### Forms of payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a lump sum, 75% or 100% joint and survivor annuity, a five or ten-year certain and life annuity, or (for married participants) a life annuity.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
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# SCHEDULE SB ATTACHMENTS

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For purposes other than determining a lump sum, actuarial equivalence for determining optional forms of payment is based on 5.00% and Society of Actuaries RP-2014 mortality tables for retirees, blended 50/50 male/female, projected back to 2006 using MP-2014, then projected forward through 2017 using MP-2017. For purposes of determining a lump sum, actuarial equivalence is based on the applicable 417(e)(3) Mortality Table and Interest Rate (August preceding the plan year of the annuity starting date).

**Retroactive Annuity Starting Date**

Terminated vested participants eligible for unreduced retirement who do not elect to commence benefits on their eligibility date for unreduced retirement are eligible to elect a retroactive annuity start date equal to their first unreduced retirement date after separation from service.

**Plan participants' contributions**

They are not permitted.

**Maximum on benefits and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

**Future Plan Changes**

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

**Changes in Benefits Valued Since Prior Year**

None.

**Substantive Commitment**

None.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

## Schedule SB, Line 26a Schedule of Active Participant Data as of January 1, 2024

Attained Age	Attained Years of Credited Service <sup>1</sup>										Total	
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40-44	0	4	0	0	0	0	1	0	0	0	0	5
45-49	0	4	1	0	0	1	8	1	0	0	0	15
50-54	0	6	1	0	2	2	25	1	0	0	0	37
55-59	0	16	1	1	1	4	20	9	2	0	0	54
60-64	0	7	0	0	5	0	7	3	5	5	5	32
65-69	0	0	0	0	0	0	5	3	0	0	0	8
70 & over	0	1	0	0	0	0	0	0	0	1	1	2
Total	0	38	3	1	8	7	66	17	7	6	6	153

<sup>1</sup> Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Siltronic Corporation Pension Plan  
 EIN / PN: 94-2518330/006  
 Plan Sponsor: Siltronic Corporation  
 Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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**Schedule SB, Line 32**  
**Schedule of Amortization Bases**  
**as of January 1, 2024**

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2024	(3,674,734)	15.00000	(3,674,734)	(335,856)
2. Shortfall	01/01/2023	15,336,847	14.00000	14,654,649	1,404,559
3. Shortfall	01/01/2022	(1,134,316)	13.00000	(1,037,828)	(104,824)
4. Shortfall	01/01/2021	5,814,969	12.00000	5,064,814	542,197
Total				15,006,901	1,506,076

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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## Schedule SB – Statement by Enrolled Actuary

<b>Plan Sponsor</b>	Siltronic Corporation
<b>EIN/PN</b>	94-2518330/006
<b>Plan Name</b>	Siltronic Corporation Pension Plan
<b>Valuation Date</b>	January 1, 2024
<b>Enrolled Actuary</b>	Susan E Hedrick
<b>Enrollment Number</b>	23-05581

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2024

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

x	$q_x^r$	$l_x$	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55	0.07	1,000	1.000000	0.070000	3.850000
56	0.03	930	0.930000	0.027900	1.562400
57	0.03	902	0.902100	0.027063	1.542591
58	0.03	875	0.875037	0.026251	1.522564
59	0.03	849	0.848786	0.025464	1.502351
60	0.10	823	0.823322	0.082332	4.939934
61	0.05	741	0.740990	0.037050	2.260020
62	0.20	704	0.703941	0.140788	8.728863
63	0.10	563	0.563152	0.056315	3.547861
64	0.05	507	0.506837	0.025342	1.621879
65	0.25	481	0.481495	0.120374	7.824300
66	0.25	361	0.361122	0.090280	5.958505
67	0.25	271	0.270841	0.067710	4.536589
68	0.25	203	0.203131	0.050783	3.453225
69	0.25	152	0.152348	0.038087	2.628005
70	1.00	114	0.114261	0.114261	7.998277
Average age at retirement					63.477364
Rounded for Schedule SB item 22					63

Plan Name: Siltronic Corporation Pension Plan  
 EIN / PN: 94-2518330/006  
 Plan Sponsor: Siltronic Corporation  
 Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V Summary of Plan Provisions

### Plan Provision

**Effective date and most recent amendment** The plan was originally effective January 1, 1968. The plan was last restated effective January 1, 2016. The first amendment added a lump sum form of payment upon retirement effective July 1, 2016, and allowed for the retiree annuity purchase for certain retirees. The second amendment revised the claims procedures to comply with new Department of Labor regulations effective January 1, 2018. The third amendment added a temporary lump sum payment option for terminated vested participants during 2018. The fourth amendment updated the actuarial equivalence for tabular factors including early retirement and forms of payment effective January 1, 2019. The fifth amendment updated the plan's definition of actuarial equivalence effective January 1, 2019.

**Plan year** The 12-month period ending December 31.

**Coverage, participation and vesting** Participants vested as of December 31, 2003 are eligible for benefits as described below. Participants not vested as of December 31, 2003 are entitled to a frozen benefit equal to benefit accrued through December 31, 2003. No eligible employee shall begin participation after December 31, 2003.

### Definitions

**Vesting service** Measured on an elapsed time basis from date of hire to date of termination, in years and months. Also, includes service with other Associated Employers. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)

**Credited service** Measured on an elapsed time basis from date of hire to date of termination, in years and months. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)

**Covered earnings** Base pay, including base pay for regular and scheduled overtime hours; excludes bonus, shift differential, other overtime, and commissions. Limited by legislated maximums.

**Final average compensation/salary** Average covered earnings for the seven consecutive Plan years of the final 10 which produce the highest average.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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**Normal retirement date (NRD)** Retirement on or after the later of age 65 or the fifth anniversary of membership date.

## Eligibility for Benefits

**Normal retirement** Retirement on NRD.

**Early retirement** Age 55 and five years of Vesting Service.

**Postponed retirement** Later of the first day of the month after termination of employment or mandatory benefit starting date. (April 1 after calendar year in which participant attains age 70½.)

**Vested termination** Non-vested members who are employed on December 31, 2003 will be entitled to the Vested Termination Benefit regardless of the number of years of Vesting Service effective January 1, 2004. Otherwise, five years of Vesting Service is required.

**Disability** Total and permanent disability (must qualify for Social Security disability).

## Benefits Paid Upon the Following Events

**Normal retirement** Annual benefit on a single-life basis is calculated as the sum of (a) and (b) below:

- (a)  $1.25\% \times \text{Benefit Service} \times \text{Final Average Earnings}$
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Plan Name: Siltronic Corporation Pension Plan  
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Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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## Early retirement

Accrued Normal Retirement Benefit based on Average Earnings and Benefit Service at Early Retirement Date actuarially reduced.

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Accrued benefit based at date of termination, payable as a deferred benefit starting at age 65.

## Disablement

Continued Accrual of Benefit Service while disabled up to age 65.

Benefits to be paid under Normal, Early, or Deferred Benefit provision as appropriate.

## Other Plan Provisions

### Forms of payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a lump sum, 75% or 100% joint and survivor annuity, a five or ten-year certain and life annuity, or (for married participants) a life annuity.

Plan Name: Siltronic Corporation Pension Plan  
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Plan Sponsor: Siltronic Corporation  
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# SCHEDULE SB ATTACHMENTS

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**Retroactive Annuity Starting Date**

Terminated vested participants eligible for unreduced retirement who do not elect to commence benefits on their eligibility date for unreduced retirement are eligible to elect a retroactive annuity start date equal to their first unreduced retirement date after separation from service.

**Plan participants' contributions**

They are not permitted.

**Maximum on benefits and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

## Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

## Changes in Benefits Valued Since Prior Year

None.

## Substantive Commitment

None.

Plan Name: Siltronic Corporation Pension Plan  
EIN / PN: 94-2518330/006  
Plan Sponsor: Siltronic Corporation  
Valuation Date: January 1, 2024

**SILTRONIC CORPORATION**  
**PENSION PLAN**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

EIN#: 94-2518330

PLAN#: 006

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	First American Govt Obligation Fund	Money market mutual fund	\$ 941,485	\$ 941,485
	Artisan International Value Fund Ins	Mutual Fund	\$ 3,931,424	\$ 4,989,484
	Fidelity Extended Market Index Fund	Mutual Fund	\$ 2,020,655	\$ 2,263,161
	Fidelity Advisor Intl Small Cap	Mutual Fund	\$ 2,051,663	\$ 1,944,602
	Baird Short Term Bond Inst	Mutual Fund	\$ 2,358,066	\$ 2,286,427
	Johcm Select Institutional	Mutual Fund	\$ 3,192,351	\$ 3,682,600
	Seafarer Overseas Gr and Income	Mutual Fund	\$ 3,214,264	\$ 2,998,577
	Spyglass Growth Institutional	Mutual Fund	\$ 2,668,156	\$ 2,493,976
	Vanguard Instl Index Instl	Mutual Fund	\$ 7,427,212	\$ 10,299,993
	Pimco Rae US Small Instl	Mutual Fund	\$ 2,272,938	\$ 2,292,839
	Vanguard Short Term Govt Bond Index	Mutual Fund	\$ 2,877,084	\$ 2,770,971
	AACP Debt Investors LP	Partnership	\$ 24,297	\$ 25,824
	AACP Tax Exempt Investors II, LP	Partnership	\$ 34,711	\$ 58,168
	Bay Hills Capital Partners IV, LP	Partnership	\$ 1,148,767	\$ 3,142,503
	Berens African Development Partners I Access Fund LP	Partnership	\$ 121,465	\$ 279,143
	BPEA Cayman VI LP	Partnership	\$ 1,237,500	\$ 1,393,210
	Cordillera Investment Fund III, LP	Partnership	\$ 2,009,616	\$ 1,877,119
	Global Access Fund I, LP	Partnership	\$ 5,283,930	\$ 7,358,054
	KCB Real Estate VI LP	Partnership	\$ 1,269,344	\$ 1,822,576
	KCB Real Estate VII LP	Partnership	\$ 698,890	\$ 1,517,376
	Keyhaven Capital Partners II LP	Partnership	\$ 111,900	\$ 78,574
	Morrison Street Fund VI, LP	Partnership	\$ 902,285	\$ 1,226,340
	Morrison Street Income Fund	Partnership	\$ 462,914	\$ 537,952
	US Water and Land Investment LP	Partnership	\$ 155,158	\$ 342,856
	VIA Energy LP	Partnership	\$ 128,173	\$ 144,922
	VIA VI LP	Partnership	\$ 126,356	\$ 587,719
	Fidelity Fiam 8-10 Commingled	Fixed income commingled pool	\$ 11,750,000	\$ 12,656,526
	Fidelity Fiam Long Corp Commingled	Fixed income commingled pool	\$ 33,955,312	\$ 35,212,841

\* - A party-in-interest as defined by ERISA.

## SCHEDULE SB ATTACHMENTS

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**Schedule SB, Line 32**  
**Schedule of Amortization Bases**  
**as of January 1, 2024**

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	01/01/2024	(3,674,734)	15.00000	(3,674,734)	(335,856)
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4. Shortfall	01/01/2021	5,814,969	12.00000	5,064,814	542,197
Total				15,006,901	1,506,076

Plan Name: Siltronic Corporation Pension Plan  
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