

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: DETROIT DIESEL CORPORATION HOURLY-RATE EMPLOYEES PENSION PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/1988
2a Plan sponsor's name (employer, if for a single-employer plan): DETROIT DIESEL CORPORATION
2b Employer Identification Number (EIN): 38-2772023
2c Plan Sponsor's telephone number: 503-745-7837
2d Business code (see instructions): 333610

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

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

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

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

Form 5500 (2024) v. 240311

<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>4b</b> EIN	
<b>a</b> Sponsor's name			
<b>c</b> Plan Name		<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year		<b>5</b>	2061
<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>6a(1)</b>	431
<b>a(2)</b> Total number of active participants at the end of the plan year .....		<b>6a(2)</b>	394
<b>b</b> Retired or separated participants receiving benefits.....		<b>6b</b>	1092
<b>c</b> Other retired or separated participants entitled to future benefits .....		<b>6c</b>	88
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....		<b>6d</b>	1574
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....		<b>6e</b>	440
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....		<b>6f</b>	2014
<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>6g(1)</b>	
<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>6g(2)</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		<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:  
 1B 3H

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

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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>DETROIT DIESEL CORPORATION HOURLY-RATE EMPLOYEES PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DETROIT DIESEL CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>38-2772023</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	

**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>	<u>316427085</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>341462769</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>1566</u>	<u>195971334</u>
	<b>b</b> For terminated vested participants .....	<u>131</u>	<u>6002935</u>
	<b>c</b> For active participants .....	<u>431</u>	<u>78338521</u>
	<b>d</b> Total .....	<u>2128</u>	<u>280312790</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>5.07 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>2546077</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>529000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>3075077</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>07/14/2025</u> Date
	<u>JOCELYN MOITA</u> Type or print name of actuary	<u>23-08770</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 2528 SEATTLE, WA 98101-1176</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

<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) .....		5218416
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....		
<b>9</b>	Amount remaining (line 7 minus line 8) .....		5218416
<b>10</b>	Interest on line 9 using prior year's actual return of <u>10.20</u> % .....		532278
<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>5.20</u> % .....		
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		
<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 .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....		
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	5750694

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	114.81 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	116.77 %
<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>	110.93 %
<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 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(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>		<b>18(c)</b>	

<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 type="checkbox"/> Yes <input checked="" 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 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

<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: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 60
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input checked="" 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 checked="" type="checkbox"/> Yes <input 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> 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>	3075077
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b>	3075077
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<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>	
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....				
<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>	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>	

<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 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>DETROIT DIESEL CORPORATION HOURLY-RATE EMPLOYEES PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DETROIT DIESEL CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>38-2772023</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

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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

23-1159360

(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 50	N/A	218674	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)

MOSS ADAMS LLP

91-0189318

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	N/A	51565	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

<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: MOSS ADAMS, LLP	<b>b</b> EIN: 91-0189318
<b>c</b> Position: AUDITOR	
<b>d</b> Address: 805 SW BROADWAY PORTLAND, OR 97205	<b>e</b> Telephone: 503-242-1447

Explanation: MOSS ADAMS, LLP MERGED WITH BAKER TILLY US, LLP ON JUNE 3, 2025.

<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 D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan 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 <u>DETROIT DIESEL CORPORATION HOURLY-RATE EMPLOYEES PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN)	<u>002</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DETROIT DIESEL CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>38-2772023</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>DAIMLER TRUCK N.A. MASTER TRUST</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>DAIMLER TRUCK N.A. LLC</u>		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<u>93-0790608-009</u>	<u>M</u>		<u>297982913</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:			
<b>b</b> Name of sponsor of entity listed in (a):			
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:			
<b>b</b> Name of sponsor of entity listed in (a):			
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:			
<b>b</b> Name of sponsor of entity listed in (a):			
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:			
<b>b</b> Name of sponsor of entity listed in (a):			
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:			
<b>b</b> Name of sponsor of entity listed in (a):			
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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



**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**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**

<b>A</b> Name of plan <b>DETROIT DIESEL CORPORATION HOURLY-RATE EMPLOYEES PENSION PLAN</b>		<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DETROIT DIESEL CORPORATION</b>		<b>D</b> Employer Identification Number (EIN) <b>38-2772023</b>	

**Part I Asset and Liability Statement**

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

<b>Assets</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</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>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<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>		
<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>316230739</b>	<b>297982913</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>		
<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>		

<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>	316230739	297982913
<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>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>		
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	316230739	297982913

**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>		
<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>		
<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>		
<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>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<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>		
<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 .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		3667781
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		3667781

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	21432530	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		21432530
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>	51565	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	8983	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>	218674	
(8) Legal fees .....	<b>2i(8)</b>	23	
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>	203832	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		483077
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		21915607

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-18247826
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **BAKER TILLY US, LLP**

(2) EIN: **30-1413443**

**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 558219.

<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>DETROIT DIESEL CORPORATION HOURLY-RATE EMPLOYEES PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>DETROIT DIESEL CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>38-2772023</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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	
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**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): 25-1926855

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 

3	0
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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.)
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**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>
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**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  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.
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**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: 8.8 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 57.5 %  
 High-Yield Debt: 0.0 % Real Assets: 1.9 % Cash or Cash Equivalents: 0.1 % Other: 31.7 %

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

Report of Independent Auditors  
and Financial Statements

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**

December 31, 2024 and 2023



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## Report of Independent Auditors

The Trustees of  
Detroit Diesel Corporation Hourly-Rate Employees' Pension Plan

### Report on the Audit of the Financial Statements

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

We have performed audits of the financial statements of Detroit Diesel Corporation Hourly-Rate Employees' Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits and accumulated plan benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits and 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

#### **Opinion**

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion***

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 the Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

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

*Baker Tilly US, LLP*

Portland, Oregon  
October 14, 2025

## **Financial Statements**

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**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2024 and 2023**

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	<u>2024</u>	<u>2023</u>
ASSETS		
Plan interest in Daimler Truck North America LLC Master Retirement Trust, at fair value	<u>\$ 297,982,913</u>	<u>\$ 316,230,739</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 297,982,913</u></u>	<u><u>\$ 316,230,739</u></u>

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See accompanying notes.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**Years Ended December 31, 2024 and 2023**

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	2024	2023
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income		
Plan interest in the net investment income of the Daimler Truck North America LLC Master Retirement Trust, net of investment expenses of \$577,652 and \$781,631 for the years ended December 31, 2024 and 2023, respectively	<u>\$ 3,667,781</u>	<u>\$ 30,333,971</u>
Total additions	<u>3,667,781</u>	<u>30,333,971</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	21,432,530	21,903,451
Administrative expenses	<u>483,077</u>	<u>519,154</u>
Total deductions	<u>21,915,607</u>	<u>22,422,605</u>
CHANGE IN NET ASSETS	(18,247,826)	7,911,366
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>316,230,739</u>	<u>308,319,373</u>
End of year	<u><u>\$ 297,982,913</u></u>	<u><u>\$ 316,230,739</u></u>

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See accompanying notes.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Statements of Accumulated Plan Benefits**  
**December 31, 2024 and 2023**

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	2024	2023
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 184,716,742	\$ 184,681,010
Other participants	77,532,510	79,665,287
Total vested benefits	262,249,252	264,346,297
Nonvested benefits	8,573,434	11,340,378
Total actuarial present value of accumulated plan benefits	\$ 270,822,686	\$ 275,686,675

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See accompanying notes.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Statements of Changes in Accumulated Plan Benefits**  
**Years Ended December 31, 2024 and 2023**

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	2024	2023
Actuarial present value of accumulated plan benefits at beginning of year	\$ 275,686,675	\$ 278,531,933
Increase (decrease) during the year attributable to		
Decrease in the discount period	14,705,524	15,520,370
Benefits accumulated	2,404,191	2,339,267
Actuarial losses (gains)	(541,174)	(4,680,895)
Assumption changes	-	5,879,451
Benefits paid	(21,432,530)	(21,903,451)
Net decrease	(4,863,989)	(2,845,258)
Actuarial present value of accumulated plan benefits at end of year	\$ 270,822,686	\$ 275,686,675

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See accompanying notes.

# Detroit Diesel Corporation Hourly-Rate Employees' Pension Plan Notes to Financial Statements

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## **Note 1 – Description of Plan**

The following brief description of the Detroit Diesel Corporation Pension Plan for Hourly-Rate Employees' Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General** – The Plan was established in 1988, restated effective January 1, 2013, for the purpose of providing retirement benefits to hourly employees of Detroit Diesel Corporation (the Company) and to preserve the retirement benefits of transferred employees from the predecessor plan. The Plan is a defined benefit pension plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Company is the Plan's sponsor and serves as plan administrator. Under terms of the collective bargaining agreement (CBA) between the Company and Local 163, International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (the Union), employees hired prior to September 1, 1998 are eligible to participate in the Plan.

The Bank of New York Mellon (the Trustee) holds all of the Plan's investments and also serves as the trustee for the Plan. The Trustee was appointed to hold, invest, and disburse plan benefits to participants of the Plan from the Daimler Truck North America LLC Master Retirement Trust (the Master Retirement Trust). The Company is the plan sponsor and administrator of the Plan.

**Vesting** – Participants become fully vested in their benefits available under the Plan after completing five years of credited service. A participant receives one year of credited service for 1,700 hours of work. If a participant has less than 1,700 hours of credited service, a proportionate credit will be given for the nearest 1/10th of a year.

### **Payment of benefits**

*Pension benefits* – For normal retirement, monthly benefits are based upon participants' years of credited service, their benefit class, and basic benefit rate, as specified in the union contract. For early retirement, benefits are reduced before age 62 for those with less than 30 years of service or whose combined years of service and attained age at retirement equal less than 85 years. For those with 30 years of service or whose combined years of service and attained age at retirement are greater than or equal to 85 years, basic benefits are reduced before age 62 and a supplemental monthly benefit is paid, as defined by the Plan. This supplemental benefit is payable until age 62 and one month, at which time the basic benefit becomes an unreduced benefit.

*Disability benefits* – For disability, the benefit shall be equal to the benefit accrued as of the date of disability. In addition, there shall be a supplemental monthly benefit paid, as defined by the Plan, multiplied by the credited service at the date of disability, up to a maximum of 30 years. This supplemental benefit is payable until age 62 or until the age at which the participant becomes eligible for a Federal Social Security benefit for disability or an unreduced Federal Social Security benefit for age.

*Death benefits* – Upon death of a participant currently receiving benefits, who has elected a survivor benefit, the employee's designated spouse will continue to receive benefits during the further lifetime of the spouse. Upon death of a participant not yet receiving benefit, a monthly survivor benefit will be provided to the employee's surviving spouse. The amount of any such monthly survivor benefit shall be determined by the basic benefit rate in effect for the employee on the date of death of such employee, or the date seniority broke for a former employee.

# Detroit Diesel Corporation

## Hourly-Rate Employees' Pension Plan

### Notes to Financial Statements

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#### **Note 2 – Summary of Accounting Policies**

**Basis of accounting** – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), using the accrual method of accounting.

**Use of estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

**Cash and cash equivalents** – The Plan maintains cash balances with U.S. financial institutions, which at times, may exceed federally insured limits. The Plan has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk related to cash.

**Investment valuation** – The Plan's interest in the Master Retirement Trust is stated at fair value. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance company. The Plan's trustee, The Bank of New York Mellon, certifies the fair market value. If available, quoted market prices are used to value investments.

Fair value is the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date. See Note 7 for discussion of fair value measurements.

**Income recognition** – Purchases and sales of investments by the Master Retirement Trust are recorded on a trade date basis. Interest income related to investments held by the Master Retirement Trust is recorded on the accrual basis. Dividend income related to investments held by the Master Retirement Trust is recorded on the ex-dividend date. The net (depreciation) appreciation in fair value of investments held by the Master Retirement Trust consists of both the realized gains or losses and unrealized appreciation and depreciation of those investments.

**Payment of benefits** – Benefit payments to participants are recorded upon distribution.

**Administrative expenses** – The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan Agreement. 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 the Plan interest in the net investment income of the Master Retirement Trust presented in the accompanying statements of changes in net assets available for benefits.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Notes to Financial Statements**

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**Subsequent events** – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before the financial statements are available to be issued.

The Plan has evaluated subsequent events through October 14, 2025, which is the date the financial statements were available to be issued.

**Note 3 – Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the number of years of credited service, up to a maximum of 30, multiplied by the life income benefit rate based on the benefit class code applicable at retirement. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount 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 following significant actuarial assumptions are used in the valuations as of December 31:

	2024	2023
Discount rate	5.50%	5.50%
Mortality basis	Pri-2012 Blue Collar adjusted forward to 2017 using MP-2020 with 6% multiplier	Pri-2012 Blue Collar adjusted forward to 2017 using MP-2020 with 6% multiplier
Average retirement age assumed	Age 60	Age 60

## Detroit Diesel Corporation Hourly-Rate Employees' Pension Plan Notes to Financial Statements

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As disclosed in the statement of changes in accumulated plan benefits for the year ended December 31, 2023, the change in assumptions caused an increase of \$5,879,451 to the actuarial present value of accumulated plan benefits. For the year ended December 31, 2023, the change in assumption is related to a decrease in discount rate due to prevailing capital market conditions and assumed future conditions.

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.

### Note 4 – Funding Policy

**Employee contributions** – Contributions by participants are not required or permitted by the Plan.

**Employer contributions** – Contributions to the Plan, if necessary, are made to meet or exceed the minimum funding standards of ERISA and the Internal Revenue Code (IRC). Contributions are intended to provide not only for benefits attributed to service-to-date but also for those expected to be earned in the future.

The Company contributes to the Plan based on actuarial calculations performed by the Plan's consulting actuary. The Company's contributions for 2024 and 2023 met or exceeded the minimum funding requirements of ERISA.

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

### Note 5 – Plan Termination

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

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

## **Detroit Diesel Corporation Hourly-Rate Employees' Pension Plan Notes to Financial Statements**

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Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2025, the ceiling is \$7,432 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants, or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

### **Note 6 – Interest in the Master Retirement Trust**

The Plan invests in the Master Retirement Trust, which was established for the investment assets of the Plan and other Company sponsored retirement plans. The assets in the Master Retirement Trust are held in separately managed investment accounts. The investment accounts are combined into investment pools according to the asset class in which they invest. Each participating plan has a divided interest in the Master Retirement Trust but an undivided interest in the investment pools of the Master Retirement Trust. The assets of the Master Retirement Trust are held by The Bank of New York Mellon, the trustee.

The value of the Plan's interest in the Master Retirement Trust is based on the beginning of year value of the Plan's interest in the Master Retirement Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. Investment income and administrative expenses relating to the Master Retirement Trust are allocated to each individual plan in the same proportion as its interest in the investment pools of the Master Retirement Trust at the end of each month. As of December 31, 2024 and 2023, the Plan's interest in the net assets of the Master Retirement Trust was approximately 18.4% and 19.4%, respectively.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Notes to Financial Statements**

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The following table presents the net assets of the Master Retirement Trust as of December 31:

	2024	2023
<b>ASSETS</b>		
Investments, at fair value		
Corporate debt securities	\$ 641,575,116	\$ 551,825,221
Government debt securities	324,575,394	461,616,843
Limited partnership interests	246,857,472	227,938,822
Equity securities	141,846,450	163,048,269
Collective trusts	248,558,905	155,184,742
Total investments, at fair value	1,603,413,337	1,559,613,897
Receivables		
Interest income	12,461,099	11,036,414
Due from broker for securities sold	297,358	66,091,219
Dividend receivable	88,595	129,618
Total receivables	12,847,052	77,257,251
Cash	1,883,158	1,449,828
<b>TOTAL ASSETS</b>	<b>1,618,143,547</b>	<b>1,638,320,976</b>
<b>LIABILITIES</b>		
Due to broker for securities purchased	338,886	3,875,029
Accrued investment expenses	-	980,747
<b>TOTAL LIABILITIES</b>	<b>338,886</b>	<b>4,855,776</b>
<b>NET ASSETS</b>	<b>\$ 1,617,804,661</b>	<b>\$ 1,633,465,200</b>
Plan interest in the Master Retirement Trust	<b>\$ 297,982,913</b>	<b>\$ 316,230,739</b>

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Notes to Financial Statements**

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The following are the changes in net assets for the Master Retirement Trust for the years ended December 31:

	<u>2024</u>	<u>2023</u>
<b>INVESTMENT INCOME</b>		
Net (depreciation) appreciation in fair value of investments	\$ (4,247,481)	\$ 116,243,222
Interest	49,427,290	40,362,604
Dividends	<u>1,899,785</u>	<u>2,438,255</u>
Total investment income	47,079,594	159,044,081
Less investment expenses	<u>(3,017,178)</u>	<u>(3,914,109)</u>
Net investment income	44,062,416	155,129,972
<b>NET TRANSFERS</b>	(59,722,955)	(62,051,807)
<b>NET ASSETS</b>		
Beginning of year	<u>1,633,465,200</u>	<u>1,540,387,035</u>
End of year	<u>\$ 1,617,804,661</u>	<u>\$ 1,633,465,200</u>
Plan interest in the net investment income of the Master Retirement Trust	<u>\$ 3,667,781</u>	<u>\$ 30,333,971</u>

**Detroit Diesel Corporation**  
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The Plan's interest in the net assets of the Master Retirement Trust is based on the Plan's net assets available for benefits for each investment pool as of December 31, 2024 and 2023. The Plan's interest in the Master Retirement Trust's assets and liabilities is allocated as follows as of December 31:

	2024	2023
<b>ASSETS</b>		
Investments, at fair value		
Corporate debt securities	\$ 115,216,978	\$ 114,636,253
U.S. government securities	90,340,570	95,896,351
Limited partnerships	51,615,684	45,214,461
Equity securities	22,526,800	20,590,368
Collective trusts	15,319,132	16,938,669
Total investments, at fair value	295,019,164	293,276,102
Receivables		
Interest income	2,442,577	2,277,457
Due from broker for securities sold	91,745	21,364,633
Dividend receivable	14,638	16,430
Total receivables	2,548,960	23,658,520
Cash	517,616	293,572
<b>TOTAL ASSETS</b>	<b>298,085,740</b>	<b>317,228,194</b>
<b>LIABILITIES</b>		
Due to broker for securities purchased	102,827	801,109
Accrued investment expenses	-	196,346
<b>TOTAL LIABILITIES</b>	<b>102,827</b>	<b>997,455</b>
<b>NET ASSETS</b>	<b>\$ 297,982,913</b>	<b>\$ 316,230,739</b>

# Detroit Diesel Corporation

## Hourly-Rate Employees' Pension Plan

### Notes to Financial Statements

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#### Note 7 – Fair Value Measurements

The framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

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

**Level 2** – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

*U.S. government securities, state and municipal securities, and corporate debt securities* – Shares of government, agency, and debt securities are valued at the closing price reported on the major market on which the individual securities are traded or have reported broker trades which may be considered indicative of an active market. Where quoted prices are available in an active market, the investments are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available for the specific security, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics, discounted cash flows and other observable inputs. Such securities are classified within Level 2 of the fair value hierarchy.

*Collective trusts* – Units held in collective trusts are valued using the net asset value (NAV) practical expedient of the collective trust as reported by the collective trust managers. The NAV practical expedient is based on the fair value of the underlying assets owned by the collective trust, minus its liabilities, and then divided by the number of units outstanding. The NAV practical expedient of a collective trust is calculated based on a compilation of primarily observable market information.

*Limited partnerships* – Investments in limited partnerships have an inactive public market or no public market. As such, limited partnership interests are valued at the NAV practical expedient or its equivalent published by the investment manager.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Notes to Financial Statements**

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*Equity securities* – Shares of equity securities are valued at the closing price reported on the active market on which the individual securities are traded and are classified within Level 1 of the fair value hierarchy.

The following table discloses additional information for investments in certain entities that are valued based on NAV (or its equivalent):

	December 31, 2024				
	Fair Value	Unfunded Commitments	Remaining Life*	Redemption Frequency	Required Notice for Redemption
Limited partnerships					
Hedge fund	\$ 54,163,783	\$ -	N/A	Semi-Annually	60 days
Private equity funds	\$ 86,825,213	\$ 19,060,034	0 to 7 years	**	**
Real estate funds	\$ 31,276,658	\$ -	Open-ended	Quarterly	60 days
Loan fund	\$ 74,591,818	\$ -	Open-ended	Annually	30 days
Collective trust	\$ 248,558,905	N/A	Open-ended	Daily	None

	December 31, 2023				
	Fair Value	Unfunded Commitments	Remaining Life*	Redemption Frequency	Required Notice for Redemption
Limited partnerships					
Hedge fund	\$ 97,307,703	\$ -	N/A	Semi-Annually	60 days
Private equity funds	\$ 93,317,855	\$ 20,210,284	0 to 8 years	**	**
Real estate funds	\$ 37,313,264	\$ -	Open-ended	Quarterly	60 days
Collective trust	\$ 155,184,742	N/A	Open-ended	Daily	None

\* Remaining life reflects a range of dates at which the partnerships are schedule to terminate plus the maximum period for which the partnership agreements may be extended.

\*\* Redemptions are not permitted during the life of these investments

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

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Notes to Financial Statements**

The following table discloses, by level within the fair value hierarchy, the investments held by the Master Retirement Trust as of December 31, 2024 and 2023:

	Fair Value Measurements as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Corporate debt securities	\$ -	\$ 641,575,116	\$ -	\$ 641,575,116
Government debt securities	287,469,178	37,106,216	-	324,575,394
Equity securities	141,846,450	-	-	141,846,450
Total assets in the fair value hierarchy	<u>\$ 429,315,628</u>	<u>\$ 678,681,332</u>	<u>\$ -</u>	<u>1,107,996,960</u>
Investments measured at NAV (practical expedient)				
Collective trusts				248,558,905
Limited partnerships				<u>246,857,472</u>
Total investments in the Master Retirement Trust				<u>\$ 1,603,413,337</u>
	Fair Value Measurements as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Corporate debt securities	\$ -	\$ 551,825,221	\$ -	\$ 551,825,221
Government debt securities	417,825,636	43,791,207	-	461,616,843
Equity securities	163,048,269	-	-	163,048,269
Total assets in the fair value hierarchy	<u>\$ 580,873,905</u>	<u>\$ 595,616,428</u>	<u>\$ -</u>	<u>1,176,490,333</u>
Investments measured at NAV (practical expedient)				
Collective trusts				227,938,822
Limited partnerships				<u>155,184,742</u>
Total investments in the Master Retirement Trust				<u>\$ 1,559,613,897</u>

**Note 8 – Certified Investment Information**

The following information related to investments was obtained by management and agreed to or derived from information certified as complete and accurate by The Bank of New York Mellon, a qualified institution:

- Plan interest in the Master Retirement Trust reflected on the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- Plan interest in the net investment income of the Master Retirement Trust reflected on the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.

**Detroit Diesel Corporation**  
**Hourly-Rate Employees' Pension Plan**  
**Notes to Financial Statements**

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**Note 9 – Tax Status**

The Internal Revenue Service has determined and informed the Company by a letter dated July 11, 2014, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

In accordance with guidance on accounting for uncertainty in income taxes, the plan administrator evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**Note 10 – Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, 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 financial statements.

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

**Note 11 – Transactions with Parties-in-Interest**

The Plan paid expenses related to the Plan's operations and investment management to various service providers. Certain plan investments include investments managed by The Bank of New York Mellon, trustee of the Plan. Therefore, transactions with this entity qualify as exempt party-in-interest transactions.

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# SCHEDULE SB ATTACHMENTS

## Schedule SB, Part V Summary of Plan Provisions

### Plan Provisions

The most recent amendment reflected in the following plan provisions was effective June 1, 2022.  
Plan provisions may not be the same for the Accounting and Funding valuations.

**Covered employees** Any employee is a participant in the plan if he is in the bargaining unit defined in the collective bargaining agreement between Detroit Diesel Corporation and UAW Local 163 and was hired prior to September 1, 1998.

**Participation date** Date of becoming a covered employee.

### Definitions

**Vesting service** One year for each 750-hour plan year

**Pension service** 0.1 of a year for each 170 hours of credit during a calendar year up to a maximum of one full year for 1,700 or more hours of credit

**Normal retirement date (NRD)** First of month coinciding with or next following the attainment of age 65 and one year of pension service

**Monthly pension benefit** The amount of monthly normal retirement benefit is equal to the life income benefit rate determined from the following table (based on the benefit class code applicable at retirement), multiplied by the number of years of credited service at retirement.

All monetary amounts shown in US Dollars

Benefit Class Code	Payments through 10/31/2004	Payments from 11/1/2004 through 10/31/2005	Payments from 11/1/2005 through 10/31/2006	Payments from 11/1/2006 through 10/31/2007	Payments from 11/1/2007 through 10/31/2008	Payments from 11/1/2008 and after	For retirements from 5/31/2016-5/31/2022	For retirements after 5/31/2022
A	42.80	43.66	44.53	45.42	46.33	47.25	49.75	51.25
B	43.05	43.91	44.79	45.69	46.60	47.53	50.03	51.53
C	43.30	44.17	45.05	45.95	46.87	47.81	50.31	51.81
D	43.55	44.42	45.31	46.22	47.14	48.08	50.58	52.08

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# SCHEDULE SB ATTACHMENTS

**Interim monthly pension supplement** For retirement before age 62 with less than 30 years of vesting service, an “interim pension supplement” equal to the amount determined from the following table multiplied by years of credited service is payable until age 62 or prior eligibility for unreduced Social Security benefits. For retirements after October 31, 2004, the following rates apply:

All monetary amounts shown in US Dollars

Age at Retirement	Payments through 10/31/2004	Payments from 11/1/2004 through 10/31/2005	Payments from 11/1/2005 through 10/31/2006	Payments from 11/1/2006 through 10/31/2007	Payments from 11/1/2007 through 10/31/2008	Payments from 11/1/2008 through 5/31/2022	Payments from 6/1/2022 and after
55	18.19	20.61	21.25	21.89	22.51	23.13	26.13
56	21.49	24.34	25.10	25.85	26.59	27.32	30.32
57	25.93	29.37	30.29	31.19	32.08	32.97	35.97
58	30.42	34.44	35.52	36.58	37.63	38.66	41.66
59	33.97	38.42	39.62	40.81	41.98	43.14	46.14
60	39.20	44.50	45.89	47.26	48.61	49.95	52.95
61	39.20	44.50	45.89	47.26	48.61	49.95	52.95

The supplement is reduced prior to age 62 for receipt of any Social Security benefits. The reduction is based on the Temporary benefit described below.

**Early retirement supplement** The monthly benefit payable before age 62 is subject to the following minimums for those with 30 or more years of service at retirement.

For retirements after October 31, 2004, the following rates apply:

All monetary amounts shown in US Dollars

Payments through 10/31/2004	Payments from 11/1/2004 through 10/31/2005	Payments from 11/1/2005 through 10/31/2006	Payments from 11/1/2006 through 10/31/2007	Payments from 11/1/2007 through 10/31/2008	Payments from 11/1/2008 and after	For retirements from 5/31/2016 to 5/31/2022	For retirements after 5/31/2022
2,645.00	2,715.00	2,785.00	2,855.00	2,925.00	2,995.00	3,145.00	3,245.00

The supplement is reduced prior to age 62 for any Social Security benefits. The reduction is based on the Temporary benefit described below.

Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
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 Plan Sponsor: Detroit Diesel Corporation  
 Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

**Special temporary monthly pension for Disability and Mutually Satisfactory retirements** The monthly benefit is the same as for regular early retirement except in the case of an employee with less than 30 years of service at retirement. For such employee, there is no reduction for commencement before age 62 and, in lieu of the "interim supplement," a "temporary benefit" is payable until age 62 equal to the product of credited service (maximum 30 years) and the appropriate benefit rate in the following table. For retirements after October 31, 2004, the following rates apply:

All monetary amounts shown in US Dollars

	Payments from 11/1/2004 through 10/31/2004	Payments from 11/1/2005 through 10/31/2006	Payments from 11/1/2006 through 10/31/2007	Payments from 11/1/2007 through 10/31/2008	Payments from 11/1/2008 through 5/31/2022	Payments from 5/31/2022 and after
	41.33	46.84	48.30	49.75	51.17	52.58

The temporary benefit is payable until the earlier of age 62 or receipt of any Social Security benefits.

**Monthly preretirement death benefit** If an employee who has been married for at least one year dies before retirement but after becoming eligible for early retirement, his spouse will be entitled to the same survivor benefit as if the employee had retired and commenced receiving his pension under the normal form of payment applicable to married participants. If an employee dies after satisfying the vesting requirements but before becoming eligible for early retirement, his spouse will be entitled to a survivor's benefit provided that the spouse and participant were married for at least one year and that the participant had not waived coverage under this provision. The survivor's benefit commences on the earliest date on which the participant could have commenced receiving a pension. The amount of survivor's benefit is 50% of the benefit payable to the participant at the earliest possible commencement date, based on the pension accrued by the participant at the date of his death.

**Disability retirement benefit** The disability benefit is determined as for special early retirement.

## Eligibility for Benefits

<b>Normal retirement</b>	Retirement on NRD
<b>Early retirement</b>	Retirement before NRD and on or after both attaining age 60 and completing ten years of vesting service, age 55 and 85 points (age plus service), or 30 years of service
<b>Early retirement supplement</b>	Retirement before NRD with 30 or more years of service
<b>Postponed retirement</b>	Retirement after NRD
<b>Vested termination</b>	Termination for reasons other than death, disability or retirement after completing five years of vesting service
<b>Disability retirement</b>	Permanent and total disability after completing 10 years of pension service

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# SCHEDULE SB ATTACHMENTS

**Preretirement death benefit** Death while eligible for normal, early, postponed or deferred vested retirement benefits with a surviving spouse receiving spouse benefits

## Benefits Paid Upon the Following Events

**Normal retirement** Monthly pension benefit determined as of NRD

**Early retirement** Monthly pension benefit determined as of early retirement date reduced by the following factors:

Age	Age 60 and Later, Age + Service = 85 and Age 55 or Service is 30 Years or More	All Other Early Retirements
45	0.261	-
46	0.282	-
47	0.304	-
48	0.328	-
49	0.354	-
50	0.383	-
51	0.415	-
52	0.450	-
53	0.489	-
54	0.532	-
55	0.579	0.428
56	0.635	0.468
57	0.694	0.512
58	0.752	0.555
59	0.808	0.596
60	0.867	0.640
61	0.933	0.712
62	1.000	0.784
63	1.000	0.856
64	1.000	0.928
65	1.000	1.000

The early retirement benefits for an employee who retires with 30 or more years of pension service or whose combined age and years of Benefit Service total 85 or more and whose age is at least 55 shall be re-determined at age 62 without reduction for commencement prior to age 62.

Supplemental benefits are payable to age 62.

**Postponed retirement** Monthly benefit determined as of actual retirement date

**Vested termination** Monthly pension benefit determined as of NRD

**Disability** Disability benefit determined as of the date of disablement, payable immediately without reduction for early commencement

**Preretirement death** Monthly preretirement spouse benefit is reduced using the early retirement factors for each year that the payment precedes the participant's NRD

## Other Plan Provisions

Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
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# SCHEDULE SB ATTACHMENTS

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<b>Forms of payment</b>	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, employee's pension is reduced to 95% (plus or minus .5% for each year by which employee is more than five years younger or older than his spouse); upon his death after retirement, 60% of such pension will be paid to his spouse for life. Reductions of married participants' pensions are restored if the spouse dies while the participant is still living or, in certain cases, if the participant and spouse are divorced.
<b>Retiree lump sums</b>	For retirees and surviving spouses with retirement dates prior to November 1, 2004, a payment will be made in November of each year beginning in 2004 in the amount of \$800 for retirees and \$520 for surviving spouses.
<b>Maximum on benefits and pay</b>	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 not assumed.

## Future Plan Changes

No future plan changes were recognized

## Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior valuation.

Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
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Plan Sponsor: Detroit Diesel 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	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	1	16	0	0	0	0	17
50-54	0	0	0	0	1	1	78	54	0	0	0	134
55-59	0	0	0	0	1	4	81	64	7	0	0	157
60-64	0	0	0	0	1	4	41	33	10	1	0	90
65-69	0	0	0	0	0	0	9	11	4	3	0	27
70 & over	0	0	0	0	0	0	0	2	1	3	0	6
Total	0	0	0	0	3	10	225	164	22	7	0	431

<sup>1</sup> Age and service for purposes of determining category are based on exact (not rounded) values.  
 Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
 EIN / PN: 38-2772023/002  
 Plan Sponsor: Detroit Diesel Corporation  
 Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

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

### Economic Assumptions

#### Interest rate basis:

- Applicable month September 2023
- Interest rate basis 3-Segment Rates

#### Interest rates:

	Reflecting Stabilization	Not Reflecting Stabilization
--	--------------------------	------------------------------

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, the calculation of the estimated maximum deductible contribution, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

**Administrative Expenses** Plan-related expenses are rounded estimated expenses for the year. The expenses are \$529,000 for 2024 (\$435,000 for 2023).

### Demographic Assumptions

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

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

Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
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Plan Sponsor: Detroit Diesel Corporation  
Valuation Date: January 1, 2024

# SCHEDULE SB ATTACHMENTS

## Healthy and Disabled Mortality

Plan-specific substitute mortality rates under IRC §430(h)(3)(C) for annuitants and non-annuitants with base year 2014 projected forward generationally using IRS 2024 adjusted Scale MP-2021 mortality improvement scale reflecting the following:

- Eliminating any mortality improvement during the 2020 – 2023 period,
- Incorporating a cap on mortality improvement rates of 0.78% per year for years after 2024, and
- separate rates for males and females.

### Representative Mortality Rates – Base Year 2014

Non-Annuitants			Annuitants		
Attained Age	Males	Females	Attained Age	Males	Females
25	0.00052	0.00019	55	0.00669	0.00427
30	0.00050	0.00023	60	0.00909	0.00630
35	0.00058	0.00032	65	0.01306	0.00967
40	0.00070	0.00046	70	0.01996	0.01536
45	0.00107	0.00072	75	0.03227	0.02512
50	0.00186	0.00118	80	0.05440	0.04253
55	0.00306	0.00186	85	0.09480	0.07535
60	0.00515	0.00279	90	0.16567	0.13368
65	0.00923	0.00417	95	0.25820	0.21816
70	0.01550	0.00708	100	0.35270	0.31144

## Retirement

The annual rates at which participants are assumed to retire by age are shown below.

Age	Rate
55-62	15%
63	20%
64-65	30%
66	40%
67+	100%

The average retirement age is 60.

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# SCHEDULE SB ATTACHMENTS

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**Disability** The annual rates at which participants are assumed to become disabled by age below:

Age	Rate
20	0.10%
35	0.07%
40	0.10%
45	0.17%
50	0.28%
55	0.51%
60	0.80%

**Termination (not due to disability, retirement or mortality)** 1.5% of participants are assumed to terminate employment per year.

**Benefit commencement date:**

- Preretirement death benefit The earliest possible retirement date of the deceased employee
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

**Form of Payment** 50% elect a joint and survivor annuity and 50% elect a single life annuity.

**Marital Status** For purposes of valuing the pre-retirement surviving spouse's benefit, 80% of eligible male participants are assumed to be married and 60% of eligible female participants are assumed to be married. Male participants are assumed to be 3 years older than their spouses and female participants are assumed to be 3 years younger than their spouses.

**Timing of Benefit Payments** Annuity payments are payable monthly at the beginning of the month.

## Methods

**Valuation date** First day of plan year

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

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# SCHEDULE SB ATTACHMENTS

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**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.

**Actuarial value of assets** Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2023 plan year).

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

**Benefits Not Included in Valuation** All benefits described in the Plan Provisions section of this report were valued based on discussions with the plan sponsor regarding the likelihood that these benefits will be paid. WTW has reviewed the plan provisions with Daimler Truck North America LLC and, based on that review, is not aware of any significant benefits required to be valued that were not.

Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
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Plan Sponsor: Detroit Diesel Corporation  
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# SCHEDULE SB ATTACHMENTS

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## Sources of Data and Other Information

The plan sponsor, through its third party administrator, furnished participant data as of January 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. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available. Data assumptions made were documented in the issues log provided to the plan sponsor on May 23, 2024. Data summaries were provided to the plan sponsor on May 23, 2024.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

## Assumptions Rationale - Significant Economic Assumptions

<b>Discount rate</b>	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
<b>Pension plan administrative expenses</b>	Administrative expenses are estimated by determining the expected actual expenses for the coming year, reflecting items like expected PBGC premiums and the actual expenses paid from the trust the preceding year, rounded up to nearest thousand.
<b>Assumed return for asset smoothing</b>	The assumed return of 5.74% used for asset smoothing is the third segment rate. Although we have not explicitly determined an expected return on assets, based on an analysis of the plan sponsor's investment policy we believe the rate to be above the third segment rate.

## Assumptions Rationale - Significant Demographic Assumptions

<b>Healthy Mortality</b>	Assumptions used for funding purposes are as prescribed by IRC §430(h).
<b>Disabled Mortality</b>	Assumptions used for funding purposes are as prescribed by IRC §430(h).
<b>Termination</b>	Termination rates were based on an experience study conducted in 2022, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
<b>Retirement</b>	Retirement rates were based on an experience study conducted in 2023, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
<b>Form of payment</b>	Form of payment assumptions are based on an experience study conducted in 2020 with annual consideration of whether any conditions

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# SCHEDULE SB ATTACHMENTS

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have changed that would be expected to produce different results in the future.

## Benefit commencement date for deferred benefits:

- Preretirement death benefit Surviving spouses are assumed to begin benefits at the earliest possible commencement date permitted by the plan because experience indicates that most spouses do take the benefit as soon as it is available. Surviving spouses are assumed to commence at early retirement eligibility.
- Deferred vested benefit Deferred vested participants are assumed to begin benefits at age 65 or current age if later. Because the plan's experience is not considered to be credible and deferred vested early commencement factors are not subsidized so that the difference between this approach and using assumed commencement rates at earlier ages is not expected to be significant, a single retirement age is assumed.

## Source of Prescribed Methods

**Funding methods** The methods used for funding purposes as described in Appendix A, 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.

The mortality table used to calculate the funding target and target normal cost was updated to reflect the latest mortality improvement scale, as required by guidance issued by IRS under IRC §430.

The assumed plan-related expenses added to the target normal cost and service cost were changed to account for expected expenses to be paid from the trust during 2024.

**Change in methods since prior valuation** None.

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# **SCHEDULE SB ATTACHMENTS**

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## **Schedule SB, Line 23 Information on Use of Substitute Mortality Tables**

Substitute mortality tables are used for the following plan populations: Healthy and Disabled

Prescribed tables are used for the following plan populations: None

The last plan year for which the IRS approval for the substitute mortality tables applies is: 2028

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# SCHEDULE SB ATTACHMENTS

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## Schedule SB – Statement by Enrolled Actuary

<b>Plan Sponsor</b>	Detroit Diesel Corporation
<b>EIN/PN</b>	38-2772023/002
<b>Plan Name</b>	Detroit Diesel Corporation Hourly-Rate Employees Pension Plan
<b>Valuation Date</b>	January 1, 2024
<b>Enrolled Actuary</b>	Jocelyn Moita
<b>Enrollment Number</b>	23-08770

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.

Plan Name:	Detroit Diesel Corporation Hourly-Rate Employees Pension Plan
EIN / PN:	38-2772023/002
Plan Sponsor:	Detroit Diesel Corporation
Valuation Date:	January 1, 2024

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

For each active participant, an expected retirement age was calculated, weighted in proportion to the probability that the individual would remain an active participant to each age and then retire at that age. The plan's weighted average retirement age of 60 is the arithmetic average of the expected retirement ages of all such participants at January 1, 2024. As shown below:

Age	Retirement Rate	Assumed Number Eligible	Assumed Number Retiring	Age x Number Retiring
55	15%	1,000	150	8,250
56	15%	850	128	7,140
57	15%	723	108	6,177
58	15%	614	92	5,343
59	15%	522	78	4,620
60	15%	444	67	3,993
61	15%	377	57	3,451
62	15%	321	48	2,981
63	20%	272	54	3,433
64	30%	218	65	4,185
65	30%	153	46	2,976
66	40%	107	43	2,820
67	100%	64	64	4,294
			<u>1,000</u>	<u>59,664</u>
				÷1,000
				<u>60</u>

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## Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	958,571	43,652	21,130,613	22,132,836
2025	2,539,073	67,801	20,349,865	22,956,739
2026	3,723,713	87,052	19,532,217	23,342,982
2027	4,758,970	123,652	18,698,838	23,581,460
2028	5,611,405	176,076	17,871,267	23,658,748
2029	6,290,885	219,970	17,043,365	23,554,220
2030	6,756,845	260,791	16,185,386	23,203,022
2031	6,994,481	315,708	15,274,058	22,584,247
2032	7,067,429	365,313	14,365,581	21,798,323
2033	7,026,728	403,838	13,451,672	20,882,238
2034	6,930,449	451,855	12,538,196	19,920,500
2035	6,869,711	502,430	11,639,678	19,011,819
2036	6,857,900	555,117	10,760,195	18,173,212
2037	6,812,796	590,246	9,893,613	17,296,655
2038	6,746,207	604,424	9,052,314	16,402,945
2039	6,674,613	610,292	8,239,726	15,524,631
2040	6,576,546	606,187	7,457,278	14,640,011
2041	6,458,638	595,200	6,716,594	13,770,432
2042	6,328,039	585,079	6,027,822	12,940,940
2043	6,182,783	573,990	5,388,391	12,145,164
2044	6,023,245	560,134	4,799,717	11,383,096
2045	5,851,289	545,190	4,261,685	10,658,164
2046	5,667,285	529,093	3,772,874	9,969,252
2047	5,471,175	511,790	3,330,914	9,313,879
2048	5,263,168	493,240	2,932,824	8,689,232
2049	5,043,317	473,420	2,575,292	8,092,029
2050	4,811,907	452,334	2,254,919	7,519,160
2051	4,569,468	430,020	1,968,377	6,967,865
2052	4,316,822	406,544	1,712,533	6,435,899
2053	4,055,098	382,011	1,484,503	5,921,612
2054	3,785,769	356,567	1,281,703	5,424,039
2055	3,510,625	330,401	1,101,828	4,942,854
2056	3,231,772	303,743	942,776	4,478,291
2057	2,951,611	276,865	802,639	4,031,115
2058	2,672,762	250,060	679,658	3,602,480
2059	2,397,986	223,634	572,209	3,193,829
2060	2,130,143	197,903	478,779	2,806,825
2061	1,872,127	173,172	397,946	2,443,245
2062	1,626,767	149,736	328,393	2,104,896
2063	1,396,673	127,855	268,932	1,793,460
2064	1,184,061	107,738	218,449	1,510,248
2065	990,615	89,543	175,924	1,256,082
2066	817,434	73,357	140,417	1,031,208
2067	664,975	59,207	111,046	835,228
2068	533,043	47,057	87,003	667,103
2069	420,850	36,808	67,537	525,195
2070	327,132	28,325	51,948	407,405
2071	250,247	21,434	39,603	311,284
2072	188,319	15,942	29,942	234,203
2073	139,369	11,648	22,468	173,485

Plan Name: Detroit Diesel Corporation Hourly-Rate Employees Pension Plan  
 EIN / PN: 38-2772023/002  
 Plan Sponsor: Detroit Diesel Corporation  
 Valuation Date: January 1, 2024

<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 Detroit Diesel Corporation Hourly-Rate Employees Pension Plan	<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Detroit Diesel Corporation	<b>D</b> Employer Identification Number (EIN) 38-2772023	
<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>	316,427,085	
<b>b</b> Actuarial value .....	<b>2b</b>	341,462,769	
<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 .....	1,566	195,971,334	195,971,334
<b>b</b> For terminated vested participants .....	131	6,002,935	6,002,935
<b>c</b> For active participants .....	431	78,338,521	90,429,725
<b>d</b> Total .....	2,128	280,312,790	292,403,994
<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>	5.07%	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	2,546,077	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	529,000	
<b>c</b> Target normal cost .....	<b>6c</b>	3,075,077	

**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>	Jocelyn Moita		07/14/2025
	Signature of actuary		Date
	Jocelyn Moita		2308770
	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 2528 Seattle WA 98101-1176		
	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



<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: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 60
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined		<input type="checkbox"/> Prescribed - separate	
	<input checked="" 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 checked="" type="checkbox"/> Yes <input 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> 3,075,077
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 3,075,077
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<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> 0
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0	
<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 type="checkbox"/> 2021				