

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

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).

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

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, etc.
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: PETERSON SPRING CORPORATION CONSOLIDATED UAW RETIREMENT INCOME PLAN
1b Three-digit plan number (PN): 011
1c Effective date of plan: 01/01/1991
2a Plan sponsor's name (employer, if for a single-employer plan): PETERSON AMERICAN CORPORATION
2b Employer Identification Number (EIN): 34-0909874
2c Plan Sponsor's telephone number: 248-799-5400
2d Business code (see instructions): 332610

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	106
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	50
	6a(2)	52
	6b	14
	6c	16
	6d	82
	6e	0
	6f	82
	6g(1)	
6g(2)		
6h		1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan <u>PETERSON SPRING CORPORATION CONSOLIDATED UAW RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶	<u>011</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PETERSON AMERICAN CORPORATION</u>	D Employer Identification Number (EIN) <u>34-0909874</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>2631854</u>
	b Actuarial value	2b	<u>2895039</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>37</u>	<u>1204569</u>
	b For terminated vested participants	<u>19</u>	<u>298875</u>
	c For active participants	<u>50</u>	<u>1295407</u>
	d Total	<u>106</u>	<u>2798851</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.14 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>48514</u>
	b Expected plan-related expenses	6b	<u>59000</u>
	c Target normal cost	6c	<u>107514</u>

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

SIGN HERE		
	Signature of actuary	<u>10/07/2025</u>
	<u>ABIGAIL S. FORTINO, ASA, EA, MAAA</u>	Date
	Type or print name of actuary	<u>23-07221</u>
	<u>CONRAD SIEGEL</u>	Most recent enrollment number
	Firm name	<u>717-652-5633</u>
	<u>P.O. BOX 5900, 501 CORPORATE CIRCLE</u>	Telephone number (including area code)
	<u>HARRISBURG, PA 17110-0900</u>	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	453115
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	172525
9	Amount remaining (line 7 minus line 8)	0	280590
10	Interest on line 9 using prior year's actual return of <u>8.22</u> %	0	23064
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.27</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	303654

Part III Funding Percentages			
14	Funding target attainment percentage	14	91.63 %
15	Adjusted funding target attainment percentage	15	102.36 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.65 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls							
18 Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
			Totals ▶	18(b)	0	18(c)	0

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

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

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 107514
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	236656		23158
b Waiver amortization installment.....	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 130672
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	130672	130672
36 Additional cash requirement (line 34 minus line 35)			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

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

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

A Name of plan PETERSON SPRING CORPORATION CONSOLIDATED UAW RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	011
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSON AMERICAN CORPORATION	D Employer Identification Number (EIN) 34-0909874	

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

SEI INVESTMENTS COMPANY	1 FREEDOM VALLEY DRIVE
	OAKS, PA 19456
23-1707341	

(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)

UHY, LLP

12900 HALL RD SUITE 500
STERLING HEIGHTS, MI 48313

20-0694403

(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	NONE	22500	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)

SEI INVESTMENTS COMPANY

1 FREEDOM VALLEY DRIVE
OAKS, PA 19456

23-1707341

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50 28 51	NONE	6485	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

CONRAD SIEGEL

PO BOX 5900
HARRISBURG, PA 17110-0900

23-1669823

(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 15 17 38 49 50	NONE		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"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
SEI INVESTMENTS COMPANY	28 52	
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SIIT INTERMEDIATE DURATION CREDIT F 23-1707341	0.15% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
SEI INVESTMENTS COMPANY	28 52	
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SEI INSTITUTIONAL INVESTMENT TRUST 23-1707341	0.15% OF ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan PETERSON SPRING CORPORATION CONSOLIDATED UAW RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 011
C Plan sponsor's name as shown on line 2a of Form 5500 PETERSON AMERICAN CORPORATION	D Employer Identification Number (EIN) 34-0909874

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	10021	16526
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2621833	2000462
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	2631854	2016988
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	11229
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	11229
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	2631854	2005759

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	0	
(B) Participants.....	2a(1)(B)	0	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	4	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	0	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	118238	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		118238
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	66760	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	66760	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-133220
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-14978

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	146093	
(2) To insurance carriers for the provision of benefits	2e(2)	404794	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		550887
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	0	
(4) IQPA audit fees	2i(4)	22500	
(5) Investment advisory and investment management fees	2i(5)	5730	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	754	
(11) Other expenses	2i(11)	31246	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		60230
j Total expenses. Add all expense amounts in column (b) and enter total	2j		611117

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-626095
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: **BOBER, MARKEY, FEDOROVICH & COMPANY**

(2) EIN: **34-1523030**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 547910.

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

A Name of plan <u>PETERSON SPRING CORPORATION CONSOLIDATED JAW RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN)	<u>011</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PETERSON AMERICAN CORPORATION</u>	D Employer Identification Number (EIN) <u>34-0909874</u>	

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

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

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

1	0
---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 31-0838515

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

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

3	0
---	---

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024 and 2023

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
ANNUAL REPORT INDEX
December 31, 2024

The following financial statements of the Peterson Spring Corporation Consolidated UAW Retirement Income Plan are included herewith:

- Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023
- Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2024 and 2023
- Statements of Accumulated Plan Benefits as of December 31, 2023 and 2022
- Statements of Changes in Accumulated Plan Benefits for the years ended December 31, 2023 and 2022
- Notes to Financial Statements

The following supplemental schedules of the Peterson Spring Corporation Consolidated UAW Retirement Income Plan are included in the Annual Report of the Plan on Form 5500 filed with the Department of Labor for the year ended December 31, 2024:

- Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
- Schedule H, Line 4j – Schedule of Reportable Transactions

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable and, therefore, have been omitted.

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN

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INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Cleveland, Ohio

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

We have performed audits of the accompanying financial statements of Peterson Spring Corporation Consolidated UAW Retirement Income Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, the statements of accumulated plan benefits as of December 31, 2023 and 2022, the related statements of changes of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

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

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

Opinion

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the financial statements referred to above 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 Auditors' Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Management is 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.

Auditors' Responsibilities for the Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits 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 auditors' 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 generally accepted auditing standards 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 controls 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 controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

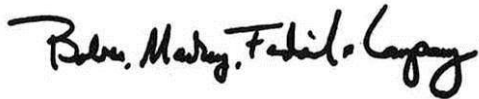
Supplemental Schedules Required by ERISA

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

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules 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).



BOBER, MARKEY, FEDOROVICH & COMPANY
Cleveland, Ohio

October 14, 2025

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 As of December 31, 2024 and 2023

	2024	2023
ASSETS		
Investments, at fair value	\$ 2,000,462	\$ 2,621,833
Receivables		
Accrued income	8,413	10,021
Receivable from annuity contract	8,113	-
Total receivables	16,526	10,021
TOTAL ASSETS	2,016,988	2,631,854
LIABILITIES		
Benefits payable to participants	11,229	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 2,005,759	\$ 2,631,854

The accompanying notes are an integral part of these financial statements

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2024 and 2023

	2024	2023
ADDITIONS		
Dividends and interest	\$ 118,242	\$ 118,237
DEDUCTIONS		
Benefit paid directly to participants	146,093	146,614
Purchase of annuity contract	404,794	-
Administrative expenses	60,230	85,107
TOTAL DEDUCTIONS	611,117	231,721
Net (depreciation) appreciation in the fair value of investments	(133,220)	89,976
NET DECREASE IN NET ASSETS	(626,095)	(23,508)
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	2,631,854	2,655,362
END OF YEAR	\$ 2,005,759	\$ 2,631,854

The accompanying notes are an integral part of these financial statements

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 STATEMENTS OF ACCUMULATED PLAN BENEFITS
 As of December 31, 2023 and 2022

	2023	2022
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 1,078,474	\$ 1,124,249
Active participants	1,101,847	1,174,749
Vested terminated participants	254,486	159,845
Total Vested Plan Benefits	2,434,807	2,458,843
Nonvested accumulated plan benefits	22,827	19,093
Total actuarial present value of accumulated plan benefits	\$ 2,457,634	\$ 2,477,936

The accompanying notes are an integral part of these financial statements

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS
For the Years Ended December 31, 2023 and 2022

	2023	2022
Actuarial present value of accumulated plan benefits, beginning of year	\$ 2,477,936	\$ 2,440,367
(Decrease) increase during the year attributable to:		
Benefits (reduced) accumulated	(24,794)	56,854
Increase for interest	151,106	148,033
Benefits paid	(146,614)	(167,318)
Net (decrease) increase	(20,302)	37,569
Actuarial present value of accumulated plan benefits, end of year	\$ 2,457,634	\$ 2,477,936

The accompanying notes are an integral part of these financial statements

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 – PLAN DESCRIPTION

The following description of the Peterson Spring Corporation Consolidated UAW Retirement Income Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

General

The Plan is a defined benefit plan maintained pursuant to a collective bargaining agreement covering certain hourly employees of Peterson Spring Corporation (the “Company”) who are employed at Peterson Spring – Three Rivers (Three Rivers), Kalamazoo Spring (Kalamazoo), and Peterson Spring – Maumee (Maumee) and who were hired on or before a certain date specified in the plan agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan is frozen for the participants from the Kalamazoo and Three Rivers plants. These participants no longer earn additional vesting or credited service benefits. The assets in the Plan related to employees at these plants were frozen and will remain frozen in the Plan until the assets are depleted through benefit payments or withdrawals. The actuarial present value of accumulated plan benefits includes the vested portion of the Plan’s obligations to these employees. All employees of the plants become 100 percent vested in plan benefits upon closure of the plants.

Eligibility and Vesting

Employees become participants in the Plan following completion of one year of service, as defined in the Plan, and are fully vested for normal retirement benefits after five years of service.

Funding Policy

All contributions to the Plan are made by the Company in actuarially determined amounts. The Plan’s funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. The minimum funding requirements of ERISA were met for the years ended December 31, 2024 and 2023 and therefore no contribution was made by the Company. The Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. No participant contributions are permitted.

Pension Benefits

Eligible employees with five or more years of services are entitled to normal annual pension benefits beginning at the participant’s normal retirement age of 65, as described in the Plan.

Depending on the agreement specific to plant locations and date of employment, participants are entitled to monthly pension benefits equal to \$14, \$17 or \$35 multiplied by the earned credited years of service. Participants with at least 10 years of credited service may elect early retirement at age 57 or 60, depending on the relevant agreement applicable to the participant, and receive reduced monthly retirement benefits equal to the actuarial equivalent. The Plan also permits for disability payments to participants with at least 10 years of service who are totally and permanently disabled before age 65 and before employment terminates.

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

Depending on the agreement specific to plant locations and date of employment, the “normal form” of pension benefits is equal monthly installments during the participant’s lifetime with no further payment to a beneficiary upon death, or equal monthly installments during a participant’s lifetime with 60 or 120 monthly guaranteed payments. If the participant dies prior to the applicable number of guaranteed payments, the remaining monthly payments will be paid to the selected beneficiary. Participants may elect other options rather than their defined “normal form” of payment as defined per relevant agreement and their monthly benefit payment will be actuarially adjusted accordingly. Participants may elect a joint and survivor pension with equal monthly installments payable for their lifetime and continuing after death for the lifetime of the surviving spouse. The monthly installment payable to the surviving spouse can range from 50%-100% of the original monthly pension amount depending on the participant’s applicable agreement.

Participants are eligible for a lump sum payment option if their earned benefit does not exceed \$10,000. Participants with an earned benefit of less than \$5,000 will be paid out in a single lump sum as that is the only payment option. If employees terminate before obtaining five years of credited service, they forfeit their right to receive their accumulated plan benefits.

Death and Disability Benefits

If an active employee dies; a death benefit is paid to the employee’s surviving spouse or beneficiary. The benefit is dependent on whether the employee dies before or after their Annuity Starting Date and whether the employee has a spouse at the time of death. If an active vested participant terminates due to total and permanent disability, they will be eligible for a disability pension beginning on their early or normal retirement date provided they remain disabled until their annuity starting date. The employee will continue to earn Years of Benefit Service during their disability. They will stop earning service when they are no longer disabled, turn age 65, or start receiving benefit payments from the Pension Plan, whichever occurs first.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Benefit Payments

Benefit payments are recorded upon distribution.

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as those held during the year.

Administrative Expenses

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable to employees based upon services rendered under the Plan's provisions. 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 a formula which includes years of service as defined in the Plan document, and years of credited service. 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 through the valuation date.

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

The following are significant assumptions underlying the actuarial computations as of December 31, 2023 and 2022:

Actuarial cost method:	Individual Entry Age Normal Cost Method
Expected rate of return on investments:	6.3% as of December 31, 2023 and 2022

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2024 and 2023

Mortality basis: For 2023 and 2022, Pri-2012 Blue Collar Mortality Table and Pri-2012 Total Dataset Mortality Table, incorporated into the table are rates projected using the methodology in regulation 1.430(h)(3)-1 and Scale MP-2021 to reflect mortality improvement

Withdrawal rates: No turnover was assumed

Retirement Rates:

<u>Age</u>	<u>2023 Rate</u>	<u>2022 Rate</u>
Less than 60	0.00%	0.00%
60	5.00%	5.00%
61	2.00%	2.00%
62	10.00%	10.00%
63	5.00%	5.00%
64	5.00%	5.00%
Over 65	100.00%	100.00%

Disability Rates:

<u>Age</u>	<u>2023 Rate</u>	<u>2022 Rate</u>
20	0.04%	0.04%
25	0.04%	0.04%
30	0.05%	0.05%
35	0.06%	0.06%
40	0.09%	0.09%
45	0.15%	0.15%
50	0.27%	0.27%
55	0.49%	0.49%
60	0.74%	0.74%

The foregoing actuarial assumptions are based on the presumption that the plan will continue. Were the plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2023 and 2022. There would have been no material differences had the valuations been performed as of December 31, 2023 and 2022.

Subsequent Events

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

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 3 – INFORMATION CERTIFIED BY TRUSTEE

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, SEI Private Trust Company (the “Trustee”) certified that the following data included in the financial statements and supplemental schedule is complete and accurate:

- a) Investments, as shown in the statements of net assets available for benefits as of December 31, 2024 and 2023;
- b) Net investment income, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023;
- c) Schedule H, part IV, line 4i – schedule of assets (held at end of year) as of December 31, 2024; and
- d) Schedule H, part IV, line 4j - schedule of reportable transactions for the year ended December 31, 2024.

The Plan’s independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

NOTE 4 – FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2024 and 2023

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

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

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

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

	2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,000,462	\$ -	\$ -	\$ 2,000,462
	2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,621,833	\$ -	\$ -	\$ 2,621,833

NOTE 5 – TAX STATUS

The Plan obtained its latest determination letter as of September 21, 2020, in which the Internal Revenue Service ("IRS") states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Company's management is not aware of any uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in 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.

PETERSON SPRING CORPORATION CONSOLIDATED
UAW RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 6 – TERMINATION PRIORITIES

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by, and the financial condition of, the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided for by the assets existing at that time and the PBGC guaranty, while other benefits may not be provided for at all.

NOTE 7 – PARTY-IN-INTEREST TRANSACTIONS

As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. The Plan also held investments managed by the Trustee, and therefore, these transactions qualify as party-in-interest transactions under ERISA.

NOTE 8 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

The Plan's 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 estimation and assumption processes, 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 9 – PURCHASE OF ANNUITY CONTRACT

On December 6, 2024, the Company entered into a group annuity contract with American General Life Insurance Company to irrevocably transfer a portion of its defined benefit pension plan obligations related to approximately 24 retired participants. Under the terms of the contract, the insurance provider will assume full responsibility for future benefit payments to these participants. The cost of the annuity contract purchased during the year totaled \$404,794 and is included within the statement of changes in net assets available for benefits for the year ended December 31, 2024.

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 EIN: 34-0909874
 PLAN 011
 December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value	
*	SEI Private Trust Company	Intermediate Duration Credit A Fund	\$ 680,896	\$ 601,560
*	SEI Private Trust Company	Long Duration Credit Fund	2,021,059	1,398,902
		<u>\$ 2,701,955</u>	<u>\$ 2,000,462</u>	

* - Represents a party-in-interest, as defined by ERISA.

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
 EIN: 34-0909874
 PLAN 011

For the Year Ended December 31, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Lease/Rental	Expense Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)

See the attached reports for the Transactions in Excess of Five Percent of Plan Assets.

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
 EIN: 34-0909874
 PLAN 011

For the Year Ended December 31, 2024

REPORTABLE TRANSACTIONS WORKSHEET
 1/1/24 THROUGH 12/31/24

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL EX	CASH	TRANSACTION COST	REALIZED GAIN/LOSS
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE							
ISSUE: 783980790 - SEI LONG DURATION FUND (LDRAX) 210012-UAW 12/05/24 S	47,566	0	6.140	0	292,055 *	398,977	-106,921
GRAND TOTAL		0			292,055	398,977	-106,921

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
 EIN: 34-0909874
 PLAN 011

For the Year Ended December 31, 2024

REPORTABLE TRANSACTIONS WORKSHEET
 1/1/24 THROUGH 12/31/24

DATE BOUGHT/SOLD	DATE	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH EX	TRANSACTION COST	REALIZED GAIN/LOSS
210012-UAW	12/30/24 S	1,392	0	8,710	0	12,126	13,757
SUB-TOTAL OF SALES		# 12	0		0	189,710	210,622
SUB-TOTAL			0		0	228,779	249,691
ISSUE: 783980790 - SEI LONG DURATION FUND (LDRAX)							
210012-UAW	01/02/24 R	1,154	0	6,270	0	7,238-	7,238
210012-UAW	02/01/24 R	1,118	0	6,190	0	6,923-	6,923
210012-UAW	03/01/24 R	1,095	0	6,000	0	6,568-	6,568
210012-UAW	04/01/24 R	1,306	0	6,070	0	7,930-	7,930
210012-UAW	05/01/24 R	1,215	0	5,730	0	6,959-	6,959
210012-UAW	06/03/24 R	1,248	0	5,870	0	7,326-	7,326
210012-UAW	07/01/24 R	1,201	0	5,920	0	7,112-	7,112
210012-UAW	08/01/24 R	1,189	0	6,090	0	7,239-	7,239
210012-UAW	09/03/24 R	1,174	0	6,190	0	7,268-	7,268
210012-UAW	10/01/24 R	1,114	0	6,310	0	7,029-	7,029
210012-UAW	11/01/24 R	1,183	0	6,010	0	7,109-	7,109
210012-UAW	12/02/24 R	1,141	0	6,110	0	6,974-	6,974
SUB-TOTAL OF REINVS		# 12	0		0	85,675	85,675
210012-UAW	02/15/24 B	34	0	5,970	0	202-	202
210012-UAW	04/12/24 B	84	0	5,830	0	491-	491
210012-UAW	05/15/24 B	29	0	5,890	0	171-	171
210012-UAW	10/15/24 B	80	0	6,130	0	491-	491
210012-UAW	11/15/24 B	83	0	5,940	0	490-	490
210012-UAW	12/17/24 B	82	0	5,950	0	490-	490
210012-UAW	12/30/24 B	692	0	5,780	0	4,001-	4,001
SUB-TOTAL OF BUYS		# 7	0		0	6,336	6,336
210012-UAW	01/30/24 S	1,981	0	6,110	0	12,104	16,832
210012-UAW	02/06/24 S	1,260	0	6,060	0	1,573	2,203
210012-UAW	02/28/24 S	1,784	0	5,960	0	10,633	15,143
210012-UAW	03/28/24 S	1,538	0	6,070	0	9,334	13,038
210012-UAW	05/07/24 S	281	0	5,870	0	1,652	2,379
210012-UAW	05/30/24 S	1,393	0	5,790	0	8,068	11,783
210012-UAW	06/27/24 S	2,024	0	5,980	0	12,104	17,093
210012-UAW	07/30/24 S	1,509	0	6,020	0	9,083	12,726
210012-UAW	08/06/24 S	256	0	6,230	0	1,594	2,156
210012-UAW	08/29/24 S	1,937	0	6,250	0	12,104	16,316
210012-UAW	09/27/24 S	1,918	0	6,310	0	12,104	16,144
SUB-TOTAL							-4,728
SUB-TOTAL							-630
SUB-TOTAL							-4,510
SUB-TOTAL							-3,704
SUB-TOTAL							-728
SUB-TOTAL							-3,714
SUB-TOTAL							-4,989
SUB-TOTAL							-3,643
SUB-TOTAL							-562
SUB-TOTAL							-4,212
SUB-TOTAL							-4,040

PETERSON SPRING CORPORATION CONSOLIDATED
 UAW RETIREMENT INCOME PLAN
 SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
 EIN: 34-0909874
 PLAN 011

For the Year Ended December 31, 2024

REPORTABLE TRANSACTIONS WORKSHEET
 1/1/24 THROUGH 12/31/24

DATE BOUGHT/SOLD	SHARES PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL EX	CASH	TRANSACTION COST	REALIZED GAIN/LOSS
210012-UAW 10/02/24 S	3,813		6.350	0	24,212	32,060	-7,847
210012-UAW 10/17/24 S	1,779		6.200	0	11,032	14,960	-3,928
210012-UAW 11/27/24 S	1,968		6.030	0	11,867	16,525	-4,658
210012-UAW 12/05/24 S	47,566		6.140	0	292,055 *	398,977	-106,921
SUB-TOTAL OF SALES		# 15		0	429,519	588,335	-158,814
SUB-TOTAL				0	521,530	680,346	-158,814
GRAND TOTAL				0	750,309	930,037	-179,729

ATTACHMENT TO SCHEDULE SB LINE 26 - SCHEDULE OF ACTIVE PARTICIPANT DATA
 EIN: 34-0909874
 PLAN NUMBER: 011

PETERSON SPRING CORPORATION CONSOLIDATED UAW RETIREMENT INCOME PLAN

DISTRIBUTION OF ACTIVE MEMBERS BY AGE & SERVICE AS OF 01/01/2024

Attained Age	Years of Credited Service to Date										Total	
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
Under 25	0	3	0	0	0	0	0	0	0	0	0	3
25-29	0	2	0	0	0	0	0	0	0	0	0	2
30-34	0	1	2	0	0	0	0	0	0	0	0	3
35-39	0	0	1	0	0	0	0	0	0	0	0	1
40-44	0	0	2	1	1	1	0	0	0	0	0	5
45-49	0	1	1	1	0	0	0	0	0	0	0	3
50-54	0	2	2	0	0	2	1	0	0	0	0	7
55-59	0	1	2	1	2	4	0	0	0	0	0	10
60-64	0	0	0	0	1	5	0	0	0	0	0	6
65-69	0	0	0	1	0	2	0	0	0	0	0	3
70+	0	0	0	0	1	0	0	0	0	0	0	1
Total	0	10	10	4	5	14	1	0	0	0	0	44

Average Age: 49.3 Years Average Service to Date: 12.4 Years

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

Name of Plan: Peterson Spring Corporation Consolidated UAW Retirement Income Plan

EIN: 34-0909874

PN: 011

Plan Year: 1/1/2024 - 12/31/2024

Actuarial Assumptions and Methods

Interest Rates

	ARPA	Pre MAP-21
First Segment (1 to 60 months):	4.75%	3.62%
Second Segment (61 to 240 months):	4.87%	4.46%
Third Segment (Beyond 240 months):	5.59%	4.52%
Effective Interest Rate:	5.14%	4.44%

Salary

Not Applicable

Withdrawal

No turnover was assumed.

Mortality

IRS 2024 Small Plan Combined Static Table

Incorporated into the table are rates projected using the methodology in regulation 1.430(h)(3)-1 and the 2024 Adjusted Scale MP-2021 to reflect mortality improvement.

Disability

50% of SOA 1987 Group LTD Table - Male rates, 6-month elimination. Sample rates are shown below.

Age	Rate	Age	Rate	Age	Rate
20	0.0382%	35	0.0621%	50	0.2698%
25	0.0427%	40	0.0880%	55	0.4885%
30	0.0493%	45	0.1472%	60	0.7387%

Retirement

Rates of retirement for active participants eligible to retire:

Age	Rate	Age	Rate	Age	Rate
Less than 55	0.0000%	58	0.0000%	62	10.0000%
55	0.0000%	59	0.0000%	63	5.0000%
56	0.0000%	60	5.0000%	64	5.0000%
57	0.0000%	61	2.0000%	65+	100.0000%

Weighted average retirement age: 64

The weighted average retirement age is computed by first determining, for each possible retirement age, the probability that an eligible employee would retire at that age, given survival to the earliest possible retirement age. Then these probabilities at each age are multiplied (or weighted) by the age and summed. This sum, rounded to the nearest integral age, is the weighted average retirement age. Eligible vested former participants assumed to retire at age 62.

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

Name of Plan: Peterson Spring Corporation Consolidated UAW Retirement Income Plan

EIN: 34-0909874

PN: 011

Plan Year: 1/1/2024 - 12/31/2024

Preretirement Survivor Death Benefit

Liabilities computed on the assumption that 80% of males and 70% of females will have spouses at the date of eligibility for the benefit. Husbands are assumed to be three years older than wives.

Expenses

Plan-related expenses expected to be paid from plan assets during the plan year.

Actuarial Value of Assets

Average of the Adjusted Market Values as of the valuation date and the 2 preceding valuation dates. The averaging is adjusted for contributions, distributions and expected earnings, using an assumed interest rate of 6.30% (but not in excess of the applicable third segment rate for that year). The resulting value may not be less than 90% nor more than 110% of the Adjusted Market Value of Assets.

Schedule H, line 4j – Schedule of Reportable Transactions

Plan Name: Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Employer I.D. #: 34-0909874
Plan Number: 011

(a) Identity of party involved	(b) Description of asset (including interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
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Schedule of Reportable Transactions is contained in the attached audit report.

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


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

A Name of plan PETERSON SPRING CORPORATION CONSOLIDATED UAW RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	011
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PETERSON AMERICAN CORPORATION	D Employer Identification Number (EIN) 34-0909874	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	2,631,854	
b Actuarial value	2b	2,895,039	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	37	1,204,569	1,204,569
b For terminated vested participants	19	298,875	298,875
c For active participants	50	1,295,407	1,324,597
d Total	106	2,798,851	2,828,041
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.14%	
6 Target normal cost			
a Present value of current plan year accruals	6a	48,514	
b Expected plan-related expenses	6b	59,000	
c Target normal cost	6c	107,514	

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

SIGN HERE	 Signature of actuary Abigail S. Fortino, ASA, EA, MAAA Type or print name of actuary Conrad Siegel Firm name P.O. Box 5900, 501 Corporate Circle Harrisburg PA 17110-0900 Address of the firm	<u>10/7/2025</u> Date <u>2307221</u> Most recent enrollment number <u>717-652-5633</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II	Beginning of Year Carryover and Prefunding Balances	
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	453,115
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	172,525
9 Amount remaining (line 7 minus line 8)	0	280,590
10 Interest on line 9 using prior year's actual return of <u>8.22%</u>	0	23,064
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.27%</u>		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	303,654

Part III	Funding Percentages	
14 Funding target attainment percentage	14	91.63%
15 Adjusted funding target attainment percentage	15	102.36%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.65%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶			18(b)	0	18(c)	0

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c).....				31a 107,514
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	236,656		23,158	
b Waiver amortization installment	0		0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				34 130,672
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	130,672	130,672	
36 Additional cash requirement (line 34 minus line 35).....				36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

Schedule C, line 2(h) – Formula Description

Plan Name: Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Employer I.D. #: 34-0909874
Plan Number: 011

<u>(a) Name of Investment Fund (Source of Compensation)</u>	<u>(b) Name of Investment Adviser (Service Provider)</u>	<u>(c) Formula as Percentage of Assets</u>	<u>(d) Other Formula, if any</u>
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See line 3(e) of Schedule C for a description of the applicable formulas for each fund manager

Schedule H, line 4i – Schedule of Assets (Acquired and Disposed of Within Year)

Plan Name: Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Employer I.D. #: 34-0909874
Plan Number: 011

<u>(a) Identity of issue, borrower, lessor, or similar party</u>	<u>(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value</u>	<u>(c) Costs of acquisitions</u>	<u>(d) Proceeds of dispositions</u>
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Schedule of Assets (Acquired and Disposed of Within Year) is contained in the attached audit report.

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

Name of Plan: Peterson Spring Corporation Consolidated UAW Retirement Income Plan

EIN: 34-0909874

PN: 011

Plan Year: 1/1/2024 - 12/31/2024

The description of weighted average retirement age is contained in the first page of the attached Schedule SB, Part V - Statement of Actuarial Assumptions/ Methods.

Schedule SB, Part V - Summary of Plan Provisions
Peterson Spring Corporation Consolidated UAW Retirement Income Plan
EIN: 34-0909874
Plan Number: 011

Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Actuarial Valuation as of January 1, 2024

Summary of Plan Provisions

Peterson Spring Corporation Consolidated UAW Retirement Income Plan is a defined benefit pension plan that was established October 1, 1963, and was last amended and restated effective as of January 1, 2019. The plan year begins January 1 and ends December 31.

Eligibility To Participate

An employee becomes a participant in the Plan on the first day of the month following the date he meets the following requirement(s):

- Completes 1 year of eligibility service.

Provided he is:

- Covered by the Collective Bargaining Agreement with UAW Local 1019, 1253 or Local #12.

Normal Retirement Benefit

Normal Retirement Date

A participant is eligible for his normal retirement pension after the participant satisfies the following conditions:

- Attainment of age 65.
- Participation in the Plan for five years.

Normal Retirement Benefit

Kalamazoo and Maumee -- The normal retirement pension is payable monthly as long as the participant lives, with payments ceasing upon the participant's death.

PARIP Maumee Participants (participants previously covered under the Peterson American Retirement Income Plan) -- The normal retirement pension is payable monthly as long as the participant lives, with payments continuing to the beneficiary for the remainder of the guaranteed period if the participant dies before at least 60 monthly payments have been made.

Three Rivers Participants -- The normal retirement pension is payable monthly as long as the participant lives, with payments continuing to the beneficiary for the remainder of the guaranteed period if the participant dies before at least 120 monthly payments have been made.

Normal Retirement Pension Formula

If the participant retires as of his normal retirement date, his monthly pension will be equal to:

Kalamazoo and Three Rivers Participants

- \$17.00 multiplied by the number of years of benefit service.

Maumee Participants

- \$35.00 multiplied by the number of years of benefit service.

Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Actuarial Valuation as of January 1, 2024

Summary of Plan Provisions

PARIP Maumee Participants

- \$14.00 multiplied by the number of years of benefit service.

Accrued Benefit

The accrued benefit on any date other than the normal retirement date is determined according to the normal retirement pension formula, but based upon the participant's benefit service to date.

Retirement Payment Options

A participant may elect to receive his monthly pension in one of these optional forms of payment:

Pension Option	Maumee	Kalamazoo	Three Rivers	PARIP Maumee
Lifetime Pension	x	x	x	x
Lifetime Pension with 60 month Guaranteed Period				x
Lifetime Pension with 120 month Guaranteed Period		x	x	
Joint and 50% Survivor Pension				x
Joint and 55% Survivor Pension	x	x	x	
Joint and 75% Survivor Pension	x	x	x	x
Joint and 100% Survivor Pension		x	x	
Lump Sum Payment under \$10,000	x	x	x	x

Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Actuarial Valuation as of January 1, 2024

Summary of Plan Provisions

If the present value of the vested benefit does not exceed \$5,000, the Lump Sum Payment is the only payment option.

If the participant is married at the time payments are to begin, the automatic form of payment will be a Joint and 55% Survivor Pension (Joint and 50% Survivor Pension for PARIP Maumee participants) with the spouse named as survivor annuitant. If the participant is not married at the time payments are to begin, the automatic form of payment will be a Lifetime Pension for Kalamazoo and Maumee participants, a Lifetime Pension with 60-Month Guaranteed Period for PARIP Maumee participants, and a Lifetime Pension with 120-Month Guaranteed Period for Three Rivers participants.

Employment after Retirement. If a participant in pay status returns to employment, retirement benefits will not be suspended.

Distributions under Qualified Domestic Relations Order. Distribution may be made under a qualified order at any time.

Other Retirement Benefits

Late Retirement

If a participant continues working after his normal retirement date, his pension will not commence until he actually retires. The late retirement benefit is equal to the normal retirement benefit determined under the pension formula using current service.

Early Retirement

A participant is eligible for early retirement after attainment of age 57 (age 60 for Kalamazoo and PARIP Maumee Plan employees) and completion of 10 years of vesting service. The early retirement pension is the actuarial equivalent of the pension accrued to the date of early retirement.

A participant who is not a Peterson Spring – Maumee Plant participant but who has attained age 62 and completed 10 years of vesting service before his normal retirement date, the early retirement benefit shall be equal to the normal retirement benefit accrued as of his early retirement date.

Disability Benefit

The participant is entitled to receive a disability benefit if he meets **all** of the following requirements:

- He is actively employed.
- Becomes totally and permanently disabled.
- Completes 10 years of vesting service.

The benefit will be payable in the form of a Lifetime Pension until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to twice his normal retirement pension accrued as of the date the disability occurred, payable until eligible for Social Security disability, then reduced to his accrued normal retirement pension accrued. For PARIP Maumee Participants, the benefit will be payable in the form of a Lifetime Pension with Guarantee Period of 60 months until the earliest of: recovery, death, or normal retirement date. The participant's monthly disability benefit will be equal to his normal retirement pension accrued as of the date the disability occurred.

Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Actuarial Valuation as of January 1, 2024

Summary of Plan Provisions

Death Benefit

If a participant dies after he has become vested under the Plan but before he begins to receive a retirement pension benefit, his spouse will receive a 55% survivor benefit if he has been married at least one year. Payment will begin on the date on which he first would have been eligible for retirement. The amount of his surviving spouse's benefit is equal to the 55% (50% for PARIP Maumee Plant employees) survivor benefit payable under the joint and 55% survivor pension option, based upon his accrued pension at the date of death and reduced for early commencement of benefits, if applicable. If the participant is not married or has not been married for a full year at the time of death, no benefit will be paid by the Plan.

Termination of Employment Benefits

Vesting in Accrued Pension

If employment terminates other than by retirement or disability, the amount payable from the Plan is based upon the following vesting schedule:

Years of Service	Vesting Percentage
0–4 Years	0%
5 or More Years	100%

Time of Payment

The participant may elect payment after his early retirement date, reduced to reflect the early commencement of benefits. However, if the present value of the pension does not exceed \$10,000, a lump sum payment is payable as soon as administratively possible.

Forfeitures and Restoration

Forfeiture occurs when the participant terminates employment before being vested. The forfeited amount is used to reduce any employer contribution otherwise due under the Plan. If the participant returns to employment with the employer during the restoration period, the employer will restore the forfeited accrued pension upon completion of one year of service. The restoration period ends on the date the participant has breaks in service in accordance with the vesting service rules equaling the greater of 5 or his total years of vesting service. If a participant terminates employment after he is 100% vested and receives a distribution of his accrued pension, he cannot return his distribution to the Plan.

Employee Contributions

Voluntary Employee Contributions

Voluntary nondeductible employee contributions are not permitted.

Mandatory Employee Contributions

Mandatory employee contributions have never been required under the Plan.

Rollover Accounts

Rollover or transfer contributions are not permitted.

Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Actuarial Valuation as of January 1, 2024

Summary of Plan Provisions

Service Rules

Eligibility Service Rules

An employee is credited with a year of eligibility service when he completes at least 1,000 hours of service in the 12-month period beginning on his date of employment. Additional eligibility service periods are measured using the plan year beginning with the plan year that commences after the date of employment.

Vesting Service Rules

A participant is credited with a year of vesting service for each vesting period during which he has at least 1,000 hours of service. With respect to a PARIP Maumee Plant employee's initial (partial) year of employment, partial credit will be given to the nearest 1/10th year if less than 1,000 hours of service was credited. Such partial credit will be based upon months of employment, not hours of service. A participant will incur a break in service if he is credited with 500 or fewer hours of service in the vesting period. A "vesting period" is the 12-month period beginning on January 1 and ending on December 31.

Benefit Service Rules

A participant is credited with a year of benefit service each benefit computation period during which he completes at least 1,700 hours of service. If the participant completes fewer than 1,700 hours of service during the benefit computation period, he will receive a fractional credit for the period based on the ratio of the hours credited to 1,700. Fractional years shall be rounded to the nearest one-tenth (1/10).

Maumee participants shall be credited with one year of benefit service for each benefit computation period during which he completes at least 1,530 hours of service. One month of benefit service is granted for each 133.33 hours of service.

A "benefit period" is the 12-month period coinciding with the plan year.

For the purpose of determining years of benefit service, these years will not be counted:

- Years of service for which the employee is not a member of the eligible class of employees.

Actuarial Equivalence

Monthly Retirement Options

Actuarial equivalence is determined based on the following mortality and interest assumptions:

Mortality table: UP-1984

Interest rate: 6.0%

Lump Sum Payment

For the purpose of determining the amount of a lump sum payment, the actuarial equivalence determination will include the use of the Code section 417 interest rates and the Code section 417 mortality table, if such use produces a greater benefit.

Code Section 417 Mortality Table

The Code section 417 mortality table is the Applicable Mortality Table released annually by the Internal Revenue Service.

Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Actuarial Valuation as of January 1, 2024

Summary of Plan Provisions

Code Section 417 Interest Rates

The Code section 417 interest rates are the Segment Rates for the second month preceding the first day of the plan year that contains the annuity starting date.

Early Retirement Benefit

For Kalamazoo participants and PARIP Maumee Plant participants, the normal retirement benefit is reduced by 5/9 of 1% for each month by which benefit payments commence prior to age 62 for Kalamazoo participants and age 65 for PARIP Maumee Plant participants.

For Three Rivers participants, the normal retirement benefit is reduced by 1/2 of 1% for each month by which benefit payments commence prior to age 62.

For Maumee participants, the normal retirement benefit is reduced by 4/10 of 1% for each month by which benefit payments commence prior to age 65. If the participant terminates on or after age 62, the normal retirement benefit is reduced by 2/10 of 1% for each month by which benefit payments commence prior to age 65.

Changes In Plan Provisions Since the Last Valuation

None

Significant Events That Occurred During the Plan Year

None

Schedule H, line 4i – Schedule of Assets (Held At End of Year)

Plan Name: Peterson Spring Corporation Consolidated UAW Retirement Income Plan
Employer I.D. #: 34-0909874
Plan Number: 011

<u>(a)</u>	<u>(b) Identity of issue, borrower, lessor, or similar party</u>	<u>(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value</u>	<u>(d) Cost</u>	<u>(e) Current Value</u>
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Schedule of Assets (Held At End of Year) is contained in the attached audit report.

Schedule SB, line 32 - Schedule of Amortization Bases

Name of Plan: Peterson Spring Corporation Consolidated UAW Retirement Income Plan

EIN: 34-0909874

PN: 011

Plan Year: 1/1/2024 - 12/31/2024

Type of Base (shortfall or Waiver)	Initial Date	Amortization Base	Amortization Installment	Present Value of Remaining Amortization Installment	Remaining Amortization Years
shortfall	1/1/2023	379,923	34,794	364,554	14
shortfall	1/1/2024	(127,898)	(11,636)	(127,898)	15

\$	252,025	\$	23,158	\$	236,656
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